

A1

Sustainability Statement 2025

A1 Group

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General information

Basis for preparation

BP-1 – General basis for preparation of sustainability statement

The information in this consolidated sustainability statement covers the entire A1 Telekom Austria Group (A1 Group) and its subsidiaries. The scope of consolidation corresponds to the consolidated financial statements for the 2025 financial year. However, certain subsidiaries, which were assessed according to ESRS as not material due to their business activities, corporate size, or number of employees – and therefore do not present significant impacts, risks, or opportunities – are fully or partially excluded from providing data according to ESRS (European Sustainability Reporting Standards) disclosure requirements.

Material impacts, risks, and opportunities for the value chain (upstream and downstream) have been included in the double materiality assessment as described in IRO-1. The extent to which the value chain has been included in the reporting on policies, actions, targets, and metrics is topic-specific and is explained in the relevant chapter.

BP-2 – Disclosures in relation to specific circumstances

Time horizons

The following time horizons have been used for the reporting in accordance with the requirements of the ESRS:

- Short-term: corresponds to the reporting period, i.e. up to one year
- Medium-term: from one year to five years
- Long-term: more than five years

Sources of estimates/value chain estimation

The availability of data on the upstream and downstream value chain presents the A1 Group – like most companies subject to reporting requirements – with major challenges.

When applying the standards E1 Climate change and E5 Resource use and circular economy, projections are required to calculate individual metrics: for E1, these are the scope 3 emissions (E1-6); for E5, metrics for weights (E5-4) are projected because complete data is not available. Details on the methods that are used are provided in the relevant chapters.

In the reporting year, it was observed that the availability of data from direct sources has increased, but is still not at the desired level. The A1 Group therefore continues to implement actions in cooperation with its suppliers and industry associations to gradually improve the accuracy of information from the value chain.

Changes in preparation or presentation of sustainability information

The national implementation of the Corporate Sustainability Reporting Directive (CSRD), the Sustainability Reporting Act (NaBeG), was not yet in force as of the reporting date. Therefore, the Sustainability and Diversity Improvement Act (NaDiVeG) remains applicable. The A1 Group already submitted a sustainability statement in accordance with ESRS/CSRD for 2024. In the interest of continuity, the A1 Group is therefore also voluntarily reporting for the 2025 financial year in accordance with ESRS, while also taking into account the requirements of the NaDiVeG.

According to the transitional provisions of the NaBeG, companies whose reporting date falls before the NaBeG enters into force, or if the NaBeG has not been promulgated at the time of preparation, may voluntarily apply the provisions of the NaBeG but are not required to do so (§ 908 (2) Austrian Commercial Code – UGB). The A1 Group is making use of this transitional option. The reporting is carried out fully in accordance with ESRS/CSRD, however, external assurance is performed only for a part of the sustainability statement, specifically for disclosure requirements E1-1 to E1-6 of the chapter E1 Climate change. Therefore, the requirements of the NaBeG are not fully met. Thus, the present report constitutes a consolidated non-financial statement. In line with continuity from the previous year and in light of the effects resulting from the NaBeG for the 2026 financial year, the term sustainability statement will continue to be used herein.

The initial application of the ESRS in the 2024 financial year led in part to changed definitions for the calculation of key figures and to the disclosure of new indicators. In cases where definitions were changed, comparative figures from prior periods were omitted in 2024 due to a lack of comparability. For the 2025 financial year, comparative values are now available for all key figures. The KPI on the Consumption from fossil sources in E1-5, as well as the KPIs on Work-related accidents and Work-related ill health and injuries in S1-14, were updated for the year 2024.

The following table shows how the required information under the NaDiVeG is covered in the present sustainability statement in accordance with ESRS.

Coverage of the NaDiVeG in the sustainability statement according to ESRS

Matters pursuant to the NaDiVeG	Coverage in the section of the sustainability statement in accordance with ESRS/material topics 2025
Business activities	S4: Entity-specific topic: (Critical) infrastructure and resilience S4: Entity-specific topic: Information security G1: Entity-specific topic: Data privacy S2
Environmental matters	E1, E5
Social matters	S4: Entity-specific topic: Digital competences
Employee matters	S1
Respect of human rights	S1, S2, G1
Combating corruption and bribery	G1

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

This sustainability statement has been prepared in accordance with the requirements of the matters identified as material on the basis of the ESRS and the NaDiVeG. Other frameworks that are used for the A1 Group's reporting include the GHG Protocol for calculating emissions, the Science Based Targets Initiative (SBTi) as a framework for the transition plan for climate change mitigation, and the guidelines of the Task Force on Climate-Related Financial Disclosures (TCFD) for the climate risk assessment.

Governance

GOV-1 – The role of the administrative, management and supervisory bodies

In accordance with the Aktiengesetz (AktG – Austrian Stock Corporation Act), the management structure of Telekom Austria AG, consisting of the Management Board and the Supervisory Board, is based on strict separation between the two boards. The Group Management Board is the administrative and governing body of the A1 Group. The holding company Telekom Austria AG is the parent company of the A1 Group. The task of the Management Board is to conduct the day-to-day business and represent the company externally. At the end of 2025, the Management Board consisted of Alejandro Plater (born 1967), Chief Executive Officer (CEO), and Thomas Arnoldner (born 1977), Deputy Chief Executive Officer (Deputy CEO). The Management Board thus consists of two members. Sonja Wallner has been the Chief Financial Officer (CFO) of the A1 Group, without formally being a member of the Management Board, since September 2023 and reports directly to Alejandro Plater.

CEO Alejandro Plater has enjoyed a long international career in the telecommunications industry, particularly in the areas of business development and sales/key account management. Deputy CEO Thomas Arnoldner has many years of experience in the industry as well as in the field of market and growth strategy. CFO Sonja Wallner contributes her many years of experience in the financial sector. The Management Board and the CFO regularly exchange information with the specialist departments on new strategic and regulatory developments relating to sustainability.

The Supervisory Board appoints members of the Management Board and monitors the activities of the Management Board. It consists of ten members elected by the Annual General Meeting, four members delegated by the Central Works Council of A1 Telekom Austria AG (Austria), and one member delegated by the Staff Council of Telekom Austria AG. Employee co-determination on the Supervisory Board is regulated by Austrian law.

All Supervisory Board members have the relevant competencies and expertise in the area of sustainability, derived for example from their professional activities outside the Supervisory Board of the A1 Group and also as a result of their constant engagement with sustainability aspects within the Supervisory Board. The table below provides an overview of the composition of the Supervisory Board and the competencies of the members of the Supervisory Board that are essential for monitoring sustainability matters, among other things.

Diversity in the Supervisory Board

	Supervisory board members elected by the Annual General Meeting										Members of the Supervisory Board delegated by the Staff Council				
	Edith Hlawati	Carlos García Moreno Elizondo	Alejandro Cantú Jiménez	Karin Exner-Wöhler	Stefan Fürnsinn	Peter Hagen	Carlos M. Jarque	Peter F. Kollmann	Daniela Lecuona Torres	Oscar Von Hauske Solis	Gerhard Bayer	Gottfried Kehrer	Renate Richter	Alexander Sollak	Franz Valsky
General information															
Year of first appointment	2018	2014	2014	2015	2023	2016	2014	2017	2018	2012	2020	2010	2018	2010	2023
Diversity															
Sex	f	m	m	f	m	m	m	m	f	m	m	m	f	m	m
Year of birth	1957	1957	1972	1971	1979	1959	1954	1962	1982	1957	1967	1962	1972	1978	1972
Nationality	AUT	MEX	MEX	AUT	AUT	AUT	MEX	AUT	MEX/ESP	MEX	AUT	AUT	AUT	AUT	AUT

Competences of the Supervisory Board members elected by the Annual General Meeting

Internationality	International experience	■
	Telecommunications	■
Industry expertise	Technology, digital services	■
	Financial services	■
Functional expertise	Senior management experience	■
	Strategy	■
	Entrepreneurship, innovation, new business development	■
	Risk management	■
	Finance, accounting, audit	■
	Financing, treasury	■
	Legal, regulatory	■
	Corporate governance	■
	Capital market, investors	■
	M&A	■
	Human resources, organization and culture	■
	Marketing, sales	■
	IT, digitalization	■
	ESG, sustainability	■
	Compliance	■
	Operations, purchasing, supply chain	■

- Broad expertise (more than 2 Supervisory Board members)
- Expertise (1-2 Supervisory Board members)

Of the total of 15 members of the Supervisory Board, four are women, which is equivalent to around 27%. In accordance with Section 86(7) AktG, at least 30% of the Supervisory Board members must be women and at least 30% must be men. Of the ten shareholder representatives on the Supervisory Board, three are women, which corresponds to a proportion of 30%. This fulfills the mandatory gender quota of 30%.

The guidelines defined by the Supervisory Board for determining the independence of its members are consistent with Annex 1 of the current version of the Austrian Code of Corporate Governance (ÖCGK). According to these provisions, members of the Supervisory Board can declare that they are independent if they have no business or personal relations with the company or its Management Board that could constitute a material conflict of interest and thus influence their behavior. All shareholder representatives have declared that they are independent in accordance with the ÖCGK.

The shareholder representatives on the Supervisory Board are appointed in accordance with the provisions of the syndicate agreement between the controlling shareholder América Móvil and Österreichische Beteiligungs AG (ÖBAG).

The Management Board and the Supervisory Board of Telekom Austria AG comply with established principles as well as the principles of transparency and an open communication policy with a view to ensuring sustainable corporate development that creates value. The Group-wide areas of competence and responsibility are clearly regulated by the Articles of Association of Telekom Austria AG in addition to statutory provisions. Furthermore, the duties, responsibilities, and working methods are described in greater detail in the rules of procedure of the Management Board and the Supervisory Board. Possible adjustments to governance in order to anchor sustainability even more firmly in the area of responsibility of the Management Board and Supervisory Board are evaluated on an ongoing basis.

The Supervisory Board has set up three committees, which provide effective support by carrying out preparatory work on selected tasks and issues on behalf of the Supervisory Board. The committee work supports the Supervisory Board by ensuring focused discussions and efficient, sustainable decision-making. The CFO takes responsibility for the material impacts, risks and opportunities based on the double materiality assessment. The company's risk management informs the CFO of the material impacts, risks and opportunities and discusses these with her. The CFO passes this information on to the CEO, who then reports it to the Supervisory Board or the Audit Committee.

Composition of the Supervisory Board Committees

	Audit Committee	Remuneration Committee	Staff and Nomination Committee
Edith Hlawati		X	X
Carlos García Moreno Elizondo	X	X	X
Alejandro Cantú Jiménez			X
Karin Exner-Wöhler			
Stefan Fürnsinn	X		
Peter Hagen	X		
Carlos M. Jarque	X		X
Peter F. Kollmann	X		X
Daniela Lecuona Torras			
Oscar Von Hauske Solís	X	X	X
Gerhard Bayer	X		X
Gottfried Kehrer			
Renate Richter	X		
Alexander Sollak	X		X
Franz Valsky			X

The Remuneration Committee is responsible for regulating the relationship between the company and the members of the Management Board and thus for structuring and implementing the remuneration of the Management Board on the basis of the remuneration policy.

The Audit Committee primarily deals with the audit and preparation of the adoption of the annual financial statements, the audit of the consolidated financial statements, the proposal on the appropriation of profit, the Management Report, the Group Management Report, the Consolidated Corporate Governance Report, and the monitoring of risk management and the effectiveness of the internal control system. In 2025, the Management Board reported in detail to the Audit Committee on the Group's Enterprise Risk Management (ERM), focusing in particular on the risk exposure rate, the top 10 risks, and the risk assessment and calculation. The Audit Committee thus monitors the ERM process and how ESG risks are handled as a whole. Climate-related risks and other material sustainability risks are incorporated in the annual ERM process and the ERM system as a whole. In addition, the following topics were addressed in the Audit Committee: developments in enterprise risk management, implementation and regulatory developments of the CSRD, the climate transition plan, and compliance.

The Personnel and Nomination Committee submits proposals to the Supervisory Board for appointments to positions on the Management Board and Supervisory Board that have become vacant and also deals with questions of succession planning. When selecting and appointing members of the company's Management Board, the Supervisory Board places emphasis on the skills and expertise necessary to manage a telecommunications company. Decisions are also based on other criteria such as educational background and career history, age, gender, and general personality traits. When appointing members to the Supervisory Board, care is taken to ensure that the composition is balanced both professionally and personally, taking into account the aspects of the diversity of the Supervisory Board in terms of gender, a balanced age structure and the international background of its members.

The Management Board defines the sustainability strategy and objectives in close coordination with Group ESG and in regular consultation with the Supervisory Board, while taking the results of the double materiality assessment (material impacts, risks, opportunities) into account. Group ESG defines Group-wide targets in close coordination with the ESG managers in the countries. The sustainability strategy is agreed with the Supervisory Board.

The Group ESG department, which is responsible for implementing the ESG strategy, and the Sustainability Reporting department, which is responsible for sustainability reporting, form the central pillars of the company's sustainability expertise. There are also sustainability managers in the subsidiaries, who are responsible for strategy execution locally. In order to build up and ensure the necessary knowledge on the subject of sustainability, ongoing Group-wide training courses on sustainability issues are held for managers and employees.

Related to ESRS 2 GOV-1 – G1 Business conduct

The Management Board and the Supervisory Board are responsible for monitoring the compliance management system. This includes compliance with regulations such as the anti-corruption guidelines. Measures are in place to ensure that necessary compliance trainings are carried out.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The Management Board defines the sustainability strategy in close coordination with Group ESG and in regular consultation with the Supervisory Board. Group ESG defines Group-wide targets in close coordination with the ESG managers in the countries. The sustainability strategy is agreed with the Supervisory Board.

The Deputy CEO is informed every two weeks by Group ESG about the progress that has been made in implementing the targets defined as part of the sustainability strategy and about the effectiveness of the strategies and actions that have been adopted. The Management Board regularly informs the Supervisory Board in turn. In the 2025 reporting year, the Supervisory Board was informed about the following matters: developments of the Enterprise Risk Management, progress on the implementation and regulatory development of the CSRD, the transition plan for climate change mitigation as well as compliance.

Risk Management reports on risks and opportunities to the CFO, who in turn informs the CEO, who informs the Supervisory Board and the Audit Committee. Decisions are made based on the assessment of risks and opportunities. Material impacts will also be increasingly included in the future.

GOV-3 – Integration of sustainability-related performance in incentive schemes

The remuneration of the shareholder representatives on the Supervisory Board consists of an annual, fixed lump-sum payment and does not include any variable or performance-based remuneration. Employee representatives on the Supervisory Board do not receive any remuneration. The remuneration of the members of the Supervisory Board therefore does not include sustainability matters.

The basis for the remuneration of the members of the Management Board is provided by the current remuneration policy, which has been in force since January 1, 2024. The total target remuneration of the members of the Management Board is made up of the fixed, non-performance-based remuneration components (basic annual salary, pension contributions) and the performance-based variable remuneration components, comprising the short-term incentive (STI) and the long-term incentive (LTI). The remuneration of the members of the Management Board is largely dependent on the achievement of sustainability-related targets. Sustainability-related incentive and remuneration systems have been anchored in the A1 Group's management remuneration since 2020.

Sustainability-related targets in variable remuneration

Sustainability-related targets are anchored in both the STI and the LTI. STIs and LTIs are defined for members of the Management Board of Telekom Austria AG as well as for the CEOs of the subsidiaries and other members of top management.

Specific corporate goals are derived annually from the sustainability strategy. On this basis, the Remuneration Committee of the Supervisory Board sets STI targets for the members of the Management Board that apply for one year. For 2025, STI targets were set for the matters relating to sustainability in supply chain management, employee satisfaction and to promote women in leadership positions.

LTI targets for the members of the Management Board are also derived from the sustainability strategy for a period of three years. For the period from 2023 to 2025, LTI targets were set for the members of the Management Board of Telekom Austria AG to reduce the gender pay gap as well as the equal pay gap (see S1) and CO₂ emissions. For the period from 2024 to 2026 and 2025 to 2027, LTI targets have been set to reduce the gender pay gap and CO₂ emissions. The Group Management Board has set LTI targets for the CEOs of the subsidiaries and members of top management for the period from 2024 to 2026 in relation to the equal pay gap and carbon emissions.

Sustainability-related targets account for 22% of the variable salary of the members of the Group Management Board for the 2025 financial year.

Related to ESRS 2 GOV-3 – E1 Climate change

The remuneration of the Management Board includes the following targets in relation to climate change mitigation:

- LTI 2023 (2023-2025): Reduce carbon emissions by the end of 2025 in line with the emissions reduction curve approved by the Science Based Targets initiative (SBTi)
- LTI 2024 (2024-2026): Reduce carbon emissions by the end of 2026 in line with the emissions reduction curve approved by the Science Based Targets initiative (SBTi)
- LTI 2025 (2025-2027): Reduce carbon emissions by the end of 2027 in line with the emissions reduction curve approved by the Science Based Targets initiative (SBTi)

As part of the LTI 2024, the remuneration of members of the top management in the subsidiaries includes the following targets relating to climate change mitigation:

- 2025: Reduce carbon emissions by at least 55% compared to 2019
- 2026: Reduce carbon emissions by at least 65% compared to 2019

GOV-4 – Statement on due diligence

The A1 Group considers the core elements of due diligence in the following business functions: governance, strategy and business model, involvement of affected stakeholders, identification and assessment of negative impacts, actions to counteract these, and tracking of effectiveness. The table below describes where these core elements are taken into account in this sustainability statement.

Reference to the due diligence

Core elements of due diligence	Chapter in the sustainability statement	Does the disclosure relate to people and/or environment?
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2	People and environment
	ESRS 2 GOV-3	People and environment
	ESRS 2 SBM-3	People and environment
b) Engaging with affected stakeholders	ESRS 2 GOV-2	People and environment
	ESRS 2 SBM-2	People and environment
	ESRS 2 IRO-1	People and environment
	E1-2	Environment
	S1-1	People
	S2-1	People
	S1-2	People
	S2-2	People
c) Identifying and assessing adverse impacts	ESRS 2 IRO-1	People and environment
	ESRS 2 SBM-3	People and environment
d) Taking actions to address those adverse impacts	E1-1	Environment
	E1-3	Environment
	S1-4	People
	S2-4	People
e) Tracking effectiveness of these efforts and communicating	E1-4	Environment
	S1-5	People
	S2-5	People
	E1-5, E1-6, E1-7, E1-8, E1-9	Environment
	S1-9, S1-10, S1-11, S1-13, S1-14, S1-15, S1-16, S1-17	People

GOV-5 – Risk management and internal controls over sustainability reporting

The A1 Group has a well-established enterprise risk management system. The A1 Group's risks related to financial and sustainability reporting are included in the financial risks category. The risk portfolio, including these risks, is analyzed and evaluated on an annual basis, mitigating actions are derived. A report is submitted twice a year to management and the Audit Committee of the Supervisory Board. A detailed description of risk management can be found in the A1 Group's Risk Management Policy. A detailed description of the control system and the controls in use throughout the Group can be found in the Framework for Internal Control Systems in Austria and CEE Segments of América Móvil, our internal policy.

Risks in connection with reporting are identified and evaluated by the internal control system, assessed and made transparent by means of appropriate controls. The controls in reporting are made up of entity level controls, process level controls, and IT general controls.

The A1 Group's strategy for managing financial and sustainability reporting is risk avoidance. As in the financial reporting, controls are aimed at ensuring correct and complete reporting. By embedding the controls for sustainability reporting, the processes for creating, updating, and implementing the reporting are subject to an already well-established standard. The risk assessment is carried out by assessing the probability of incomplete or incorrect reporting and sanctions (penalties).

Internal control system (ICS) in relation to sustainability reporting

The scope of the ICS for sustainability reporting is determined on the basis of the double materiality assessment, which is the responsibility of Sustainability Reporting and is carried out jointly with Group ESG and Risk Management.

The materiality assessment is reviewed annually as part of the risk review and updated if necessary. A complete double materiality assessment is carried out at least every three years. Based on the completed assessment, the ICS Competence Center determines the scope of the ICS for sustainability reporting. Any changes in the materiality assessment defined in the annual reviews must be reflected in the ICS scoping accordingly (e.g. inclusion of controls over new data collection and reporting processes).

The main risks identified and the mitigation strategies, including associated controls

The risks involved in the sustainability reporting include its greatly expanded scope pursuant to the requirements of the CSRD. In addition, high data quality must be guaranteed, although many data points can be recorded or calculated only manually at present. In contrast to the established financial reporting, IT systems are currently available only for selected data points. Risks also arise as a result of the limited availability of data in the value chain and the resulting projections and estimates.

Risks and controls relating to sustainability reporting

The following relevant risks were identified for the sustainability reporting for the year under review, where their prevention shall be ensured by controls that have been implemented:

- Expertise and organization of the sustainability reporting in the A1 Group
- Governance – tasks, competences and responsibilities for the sustainability reporting
- Scoping for the sustainability reporting
- System readiness before the start of the reporting period
- Separation of report creation and data approval
- Existence of the reporting guideline and the schedule
- Consistency check for relevant metrics
- Confirmation that the information from the data providers is accurate

In the reporting year, controls related to sustainability reporting were further strengthened. Currently, 20 controls are executed at Group level and 9 controls are executed for each subsidiary. The Process Level Controls and the Entity Level Controls are an integral part of the framework for Internal Control systems and SOX. The control execution and documentation is supported by the company's own IT application. The report on the successful implementation of the controls is addressed to the Head of Sustainability Reporting and to the staff responsible for sustainability reporting at local and Group level.

The internal controls for sustainability reporting are continuously revised, improved, and expanded in order to gradually cover the full scope of disclosure requirements in accordance with the ESRS. The ICS Competence Center is responsible for creating and implementing the controls relating to the sustainability reporting. Each control is developed and implemented together with the respective process owners at Group level. The controls are then rolled out to all subsidiaries by the local ICS managers. The responsibility for executing the controls lies with the employees who provide the data points or approve the data.

Reporting to the administrative, management and supervisory bodies

Supervisory Board and Audit Committee: The Supervisory Board or Audit Committee has to review the effectiveness of the company's risk management system (in accordance with Section 92(4a) no. 4b AktG). The Management Board reports to the Audit Committee at least once a year on the company's risk situation, measures to optimize risks, and the development of the Enterprise Risk Management process.

Management Board: The Management Board of the A1 Group defines the tasks of Enterprise Risk Management, lays down the opportunity and risk policy, and reports to the Supervisory Board or Audit Committee on the effectiveness of the risk management system (in accordance with Section 92(4a) no. 4b AktG). It also approves the risk prioritization and measures to optimize risks and integrates Enterprise Risk Management into other company processes.

Enterprise Risk Management (ERM): ERM reports directly to the CFO and has operational responsibility for the entire enterprise risk management process and the methods applied there. ERM is responsible for the further development of the risk management system, harmonizing all risks at company level, and reporting to the Management Board and the top management. Together with areas that manage the business operations, such as Security, Controlling and Compliance, Enterprise Risk Management takes on the role of the second line in the three lines model (model for the effective organization of the risk management).

Sustainability Reporting (reporting directly to the Group CFO) is responsible for the sustainability reporting and regularly informs the Management Board in steering meetings about potential risks in connection with the sustainability reporting.

Strategy

SBM-1 – Strategy, business model and value chain

The A1 Group, which is listed on the Vienna Stock Exchange, is a leading provider of digital services and communication solutions and offers these in the CEE region in its seven core markets of Austria, Belarus, Bulgaria, Croatia, North Macedonia, Serbia, and Slovenia. The A1 Group offers products and services in the areas of voice telephony, broadband Internet, mobile and home entertainment as well as data, cloud, IT solutions, wholesale, payment solutions, and digital services. Through A1 Digital International GmbH (hereinafter A1 Digital), the A1 Group also offers industry-specific solutions for business customers in its core markets as well as in Germany, Switzerland and Spain. The A1 Group is part of América Móvil, one of the world's largest telecommunications providers with subsidiaries in 23 countries in North, Central, and South America as well as in Europe.

The A1 Group generates revenues from the provision of fixed-line and mobile communication services. Fixed-line services include access fees, domestic and long-distance services including Internet services, fixed-to-mobile calls, voice value-added services, interconnection, call center services, data and ICT solutions, television services and IPTV. Mobile communication services

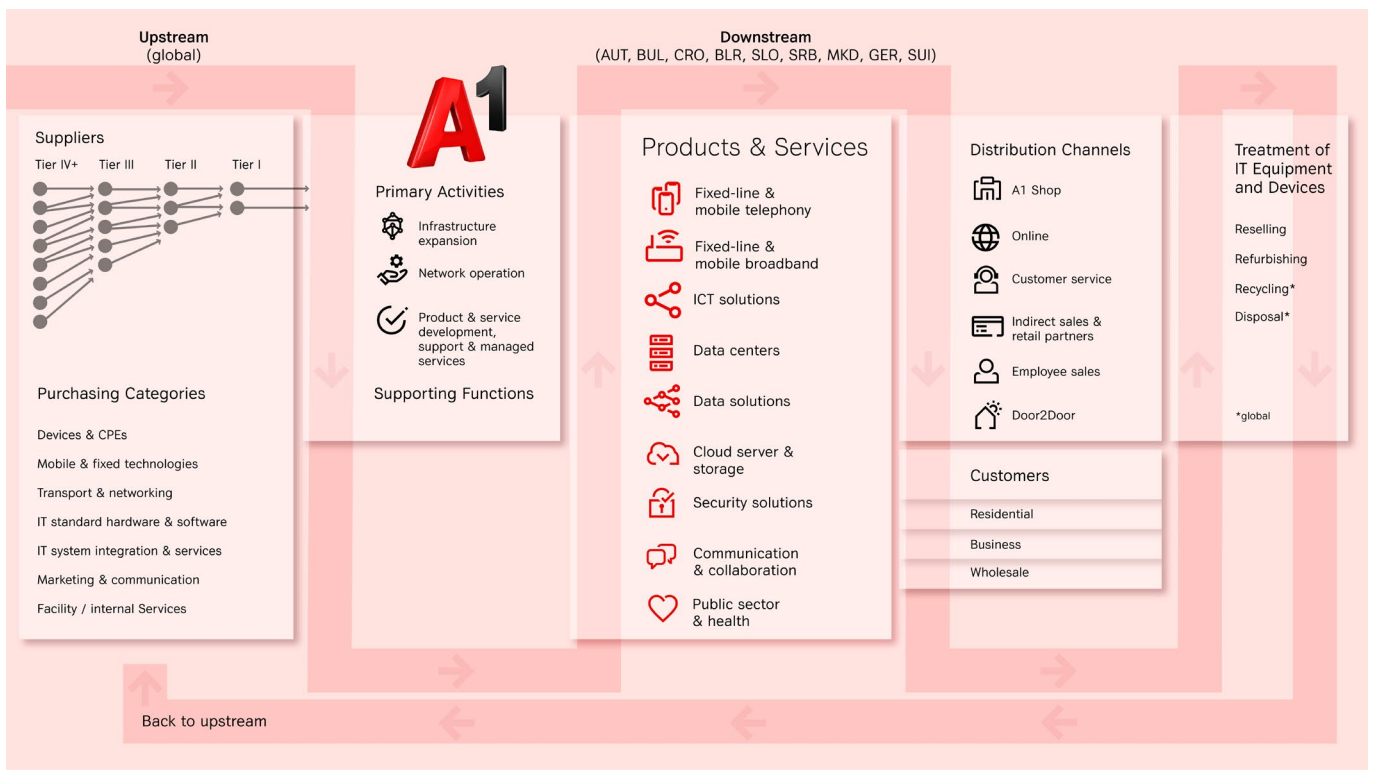
include mobile data and voice services, information and entertainment services (for example mobile television), and roaming. In the 2025 financial year, the company generated EUR 2.2 bn in the fixed-line segment (J.61.10) and EUR 3.3 bn in the mobile services segment (J.61.20).

These products and services play an important role in digitalization and sustainability. The expansion of fixed and mobile communication services will create a stable infrastructure that will enable data to be transmitted faster and more efficiently. On the one hand, this is driving the digital transformation and can also directly support sustainability, for example, by enabling specific products to optimize resource use, reduce energy consumption, and lower carbon emissions. At the same time, however, telecommunication services can also be energy-intensive. For this reason, increasing energy efficiency and continuously expanding the proportion of electricity generated from renewable energy sources is of major importance. Due to digitalization the promotion of digital education is also essential – it enables people of different target groups to take advantage of the opportunities offered by the digital world, while at the same time promoting a critical approach to digital media.

Our value chain

A substantial share of the products we procure from tier I suppliers comprises network technology (mobile and fixed devices), transport and core components, IT infrastructure, and associated services (such as support and maintenance). In addition to OEMs (original equipment manufacturers), we have also entered into contracts with general contractors and distributors as tier I suppliers. Distributors are contracted if this is requested by the OEMs.

Our employees develop products and solutions that are tailored to the needs of our customers and the growing demand for digital services. We are continuously investing in the expansion of our infrastructure and the modernization of our networks. We use various sales channels, including direct sales, online sales, customer service, partner networks, and telesales. Our customers are divided into private customers, business customers, and wholesale customers. At the end of our value chain is the refurbishment, recycling, and disposal of terminals as well as ICT equipment.



Corporate and ESG strategy

With our vision of Empowering Digital Life, we want to offer our customers services and digital communication solutions that make their lives easier and enable them to take advantage of the opportunities offered by digitalization. The best customer experience and reliable technology provide the basis for this. We have made a conscious commitment to shaping a sustainable future – for our employees, customers, business partners, and all stakeholders along the value chain. The corporate strategy focuses on two core areas:

- **Evolve the core:** We are endeavoring to strengthen our position in our core business by responding flexibly to rapidly changing requirements. Our focus is on optimizing the infrastructure to deliver a best-in-class customer experience and maintain our reputation as a quality leader. We focus here on the comprehensive integration of customer needs throughout

the entire customer journey. Thanks to the increased use of cloud technology, we are constantly simplifying and modernizing processes and driving the digital transformation forward.

- **Explore the new:** We want to tap into new business areas in order to exploit additional growth opportunities. To this end, we are constantly expanding our existing portfolio and counting on partnerships to provide a comprehensive range of digital services. We bundle knowledge in our internal competence centers, use it throughout the entire Group, and create synergies.

Our strategy puts people at the heart of every activity: Human@Center (see S1) aims to promote a culture of responsibility, team spirit, and professional development. The A1 brand, sustainability (ESG), and the whole area of security are paving the way in this sense, making them an integral part of the corporate strategy. The A1 brand connects all the markets in which we operate. It serves as the basis for cross-border initiatives and represents the values of the Group. The relevance of information security (see S4 Entity-specific topic: Information security) and data privacy (see G1 Entity-specific topic: Data privacy) has increased due to increasing threats, the resulting higher customer expectations and legal requirements. As a trustworthy partner, we therefore offer solutions that meet the highest security standards. We are also committed to a sustainable and inclusive future. This is why ESG (E – environment, S – social, G – governance) is a central element of our corporate strategy.

In our sustainability strategy, we set ourselves ambitious targets: Our greatest environmental challenge is to continuously improve energy efficiency and keep electricity consumption as low as possible while expanding increasingly high-performance infrastructure. Another lever to achieve this is sourcing clean electricity to operate our networks or producing renewable electricity ourselves in order to continuously reduce CO₂ emissions and meet our SBTi-validated CO₂ reduction targets (see E1 Climate change). In addition to climate protection, the circular economy plays an important role for us: infrastructure and network components as well as end devices contain critical raw materials such as copper, rare earths and conflict minerals. Even though we do not manufacture these products ourselves, we consider it our responsibility – through their use and sale – to keep the materials they contain in the cycle for as long as possible (see E5 Resource use and circular economy).

In the social sphere, we focus on promoting digital competences in society (see S4 Entity-specific topic: Digital competences), on further training for our employees, as well as on equality and reducing the gender pay gap. As a technology company, we face the challenge of increasing the overall proportion of women and the share of women in leadership positions (see S1 Own workforce). We also see it as our social responsibility to support non profit organizations through corporate volunteering (see S1 Own workforce).

Our ESG focus in the area of governance lies, on the one hand, in shaping our supply chain in a sustainable and responsible way (see S2 Workers in the value chain). Together with our suppliers and business partners, we place particular importance on transparency in complex supplier structures, the protection of human rights, and fair working conditions throughout the entire supply chain. On the other hand, we ensure compliance with legal requirements and internal standards through our best-practice compliance management system (see G1 Business conduct). In addition, we have set ourselves the goal of integrating ESG objectives into executive remuneration every year until 2030 – so that the achievement of our sustainability goals directly influences the remuneration of the Management Board.

Our sustainability strategy addresses the A1 Group as a whole, no specific targets have been defined for individual product groups, customer segments, geographical areas or stakeholder groups.

ESG targets until 2030

E	S	G
<p>CO₂ emissions</p> <p>Goal by 2030: Reduction of Scope 1 and Scope 2 (market-based) CO₂ emissions by 90% and reduction of Scope 3 CO₂ emissions by 60% (BY 2019)</p> <p>Status: -63 % Scope 1 and Scope 2 (market-based), -22 % Scope 3</p> <p>See E1 Climate change</p>	<p>Digital competences</p> <p>Goal by 2030: We want to enable people to participate in our Digital competence programs, thereby reaching 1 million participations (BY 2021)</p> <p>Status: 570,398 participations</p> <p>See S4 Digital competences</p>	<p>Compliance management</p> <p>Goal until 2030: Maintain the externally certified Best-Practice Compliance Management System (CMS)</p> <p>Status: Successful recertification (2022/2023) of the CMS</p> <p>See G1 Governance</p>
<p>Energy efficiency</p> <p>Goal by 2030: Increase energy efficiency by 80% (BY 2019)</p> <p>Status: Improvement of 66 %</p> <p>See E1 Climate change</p>	<p>Volunteering</p> <p>Goal until 2030: The A1 Group offers its employees at least four corporate volunteering options annually until 2030</p> <p>Status: Offered in all countries</p> <p>See S1 Own workforce</p>	<p>Board remuneration</p> <p>Goal until 2030: Implementation of ESG goals in the management board remuneration plan in all years until 2030</p> <p>Status: ESG goals included in Short-Term and Long-Term Incentives</p> <p>See General information GOV-3, S1-5 and S2-5</p>
<p>Circular economy</p> <p>Goal by 2030: The takeback of devices is increased up to 50% compared to the volume distributed yearly by 2030</p> <p>Status: Take-back of 28 % of devices brought to market in 2025</p> <p>See E5 Resource use and circular economy</p>	<p>Diversity</p> <p>Goal by 2030: Increase the share of women in the company and women in leadership positions to 40%</p> <p>Status: 40% women in the company, 37% in leadership positions</p> <p>See S1 Own workforce</p>	<p>Supply chain</p> <p>Goal by 2030: Conduct five on-site inspections of suppliers each year until 2030 to ensure high supplier standards along the supply chain</p> <p>Status: Five on-site audits conducted</p> <p>See S2 Workers in the value chain</p>
<p>E-waste</p> <p>Goal by 2030: We aim for the sustainable processing of 100% of CPEs (modems, routers, TV receivers, etc.)</p> <p>Status: 100% of the CPEs have undergone sustainable processing</p> <p>See E5 Resource use and circular economy</p>	<p>Gender pay gap</p> <p>Goal by 2030: Reduce the adjusted income gap to 1% or less and continue efforts to reduce the unadjusted income gap</p> <p>Status: The adjusted income gap is 1.6%</p> <p>See S1 Own workforce</p>	<p>Training*</p> <p>Goal by 2030: We want to achieve/maintain an average of 40 training hours per employee (FTE) per year.</p> <p>Status: 41 hours per FTE/year</p> <p>See S1 Own workforce</p>

BY = Base Year; CPE = Customer Premises Equipment; *Training = S Goal

ESG ratings

Our sustainable activities are evaluated annually by rating agencies. The results confirm our leading position as a sustainable company and ESG frontrunner. Sustainalytics, a Morningstar company, is a leading independent research, rating and data company in the field of ESG, and has recognized the A1 Group as a Sustainalytics ESG Top Industry Rated Company. With 12.9 points, we are classified as low risk, putting us among the best telecommunications companies worldwide. CDP awarded the A1 Group with an A rating. In addition, in 2025, the A1 Group achieved the gold medal in the [EcoVadis](#) Sustainability Rating. The rating covers a wide range of non-financial indicators in the areas of environment, labor, and human rights, ethics and sustainable procurement. Additionally, Telekom Austria shares are listed in sustainability indices, such as the FTSE4Good Index series since 2001 and the Austrian Sustainability Index (VÖNIX) since 2005. The VÖNIX is a sustainability benchmark, comprising those publicly listed Austrian companies that are leaders in social and environmental performance.

ESG ratings

	2025	Percentile	Category
CDP	A		Leadership
Sustainalytics	12.9	Top 2%	Low risk
ISS ESG	B-	Top 10%	Prime
EcoVadis	79	Top 5%	Gold

SBM-2 – Interests and views of stakeholders

Actively working together with stakeholders and making sure they are involved is crucial to the long-term success of our company. Their views, needs, interests, and expectations are integrated in our corporate strategy and business model.

Our Stakeholder Engagement Policy provides the framework for identifying, prioritizing, and involving our stakeholders. By exchanging views and information, we better understand their interests, concerns, and expectations. Group ESG also informs the Management Board of the results of these discussions. This ensures that the concerns and perspectives of the stakeholders are incorporated into our decision-making processes.

The Stakeholder Engagement Policy is based on international standards and norms such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

Once a year, we organize a stakeholder roundtable to which representatives of all stakeholder groups (see table Stakeholder involvement) are invited. This event enables direct feedback from our stakeholders. In addition, the roundtable strengthens the relationship between stakeholders and our company, and promotes transparency and collaboration.

We have identified employees, workers' representatives, customers, the capital market, suppliers, the media, the competitive environment, government representatives, and authorities as well as local communities as our most important stakeholders. The table below shows how we get in contact and interact with them and the purpose and results of this interaction. The views, interests, and expectations of the stakeholders are incorporated in our due diligence process and the materiality assessment described under IRO-1.

Stakeholder Engagement

Key stakeholders	Description	Responsibility	Engagement and purpose	Examples of outcomes
Employees and Works Council	<p>Employees, potential employees</p> <p>(local and European), workers' representatives</p>	<p>Group Human Resources and Human Resources in the countries</p> <p>Local employee representatives and European Works Council</p>	<p>Employees are informed and involved in company activities through the intranet, e-mails, personal meetings, employee surveys (e. g. Great Place to Work). Communication with potential employees generally takes place at career fairs, on employer evaluation platforms, on career websites, on job portals, and at conferences. The aim of the communication with employees and potential employees is to reinforce trust in the company and strengthen our position as an attractive employer in order to retain existing employees and attract new ones.</p> <p>The workers' representatives are involved through e-mails, telephone calls, video conferences, and discussions with the Group Management Board. They are also represented on the Supervisory Board, where they contribute employee concerns and perspectives. The aim of involving workers' representatives is to promote cooperation based on trust and develop joint solutions.</p>	<ul style="list-style-type: none"> • Human@Center concept and coordinated actions • Works agreements adapted to the employees' needs • Optimization of processes
Customers	<p>Residential customers (B2C)</p> <p>Business customers (B2B Large Enterprise and B2B Small Business Sales)</p>	<p>Business Unit Enterprise</p> <p>Sales, Marketing</p>	<p>We involve customers through e-mails, contact forms, telephone calls, surveys (e. g. NPS/net promoter score) as well as through personal exchanges - with the aim of gaining a better understanding of their needs and their expectations of us and our services and tailoring these accordingly.</p>	<ul style="list-style-type: none"> • Aligning services with the needs of customers • Strengthening customer loyalty • Ensuring long-term satisfaction and loyalty
Financial community	<p>Institutional investors, private investors, analysts, financial media</p>	<p>Investor Relations</p>	<p>We provide the capital market with information via publications on the website and e-mails and involve them through telephone calls, roadshows, meetings, and video conferences in order to ensure transparency and strengthen the market's trust.</p>	<ul style="list-style-type: none"> • Meeting the information needs of investors • Positive contribution to maintaining enterprise value
Suppliers	<p>Strategic suppliers, medium-sized and small suppliers, distributors</p> <p>Workers in the value chain</p>	<p>Purchasing Compliance</p>	<p>We communicate with suppliers via the digital procurement platform, e-mails, phone calls, meetings, and events (e.g. roundtables) - with the aim of ensuring that our cooperation is transparent and efficient and that potential challenges are identified at an early stage. The procurement platform also ensures that our suppliers act in compliance with business practices, the environment, human rights, and reporting obligations. In addition, workers in the value chain can submit any concerns they may have via thetell.me whistleblowing platform</p>	<ul style="list-style-type: none"> • Optimizing delivery processes • Ensuring product quality • Optimizing sustainable procurement • Ensuring compliance with the Supplier Code of Conduct • Fulfilling due diligence obligations on the part of suppliers
Media	<p>Journalists (editors-in-chief, authors), publishers, publishing houses</p>	<p>Corporate Communications</p>	<p>We inform and involve the media through press conferences, personal meetings, visits, telephone calls, video conferences, and events in order to promote trust in the company as well as its credibility. A proactive approach also enables us to manage potential crises effectively.</p>	<ul style="list-style-type: none"> • Increasing brand awareness/brand value • Increasing/maintaining the enterprise value/image
Competitive landscape	<p>Industry associations, business associations</p> <p>Companies from the same industry</p>	<p>Regulatory, European, and Public Affairs; ESG; C-Level</p>	<p>Industry and business associations are involved through multi-stakeholder initiatives, joint projects, conferences, and presentations. The aim is to promote the exchange of best practice and the development of common standards.</p>	<ul style="list-style-type: none"> • Harmonizing sustainability practices and KPIs • Joint initiatives for workers in the value chain • Joint on-site audits of telecommunication suppliers • Coordinated approach and feedback on legislative proposals
Government officials & Authorities	<p>Government representatives, authorities</p> <p>Intergovernmental organizations (IGOs)</p>	<p>Regulatory, European, and Public Affairs ESG</p>	<p>We inform and involve government representatives and authorities through face-to-face meetings, including events and the stakeholder roundtable, but also via telephone calls and e-mails. Intergovernmental organizations (IGOs) are informed and involved through events, initiatives, seminars, and reporting. Among other things, this serves regulatory compliance, the pursuit of environmental and social responsibility.</p>	<ul style="list-style-type: none"> • Cooperating in the preparation of legislative projects • Ensuring the feasibility of legal regulations

SUSTAINABILITY STATEMENT

Key stakeholders	Description	Responsibility	Engagement and purpose	Examples of outcomes
Local communities	<p>Different stakeholders are involved depending on the area of interest:</p> <ul style="list-style-type: none"> • Customers and municipalities (infrastructure, health and safety, EMF) • Children, young people, educators/ teachers, women, and senior citizens (digital skills) • NGOs (environmental/social) 	<p>EMF (Electromagnetic fields)</p> <p>ESG, Marketing and Communication</p>	<p>Infrastructure, health and safety, EMF: communication is mainly initiated by customers or communities who express their concerns through letters, protests, and the media. We actively respond to every request in order to create trust, promote transparency, and reduce distrust.</p> <p>Digital competences: the involvement here includes organizing training courses and workshops to promote digital skills. This is intended to improve equal opportunities</p> <p>NGOs (environmental protection/social issues): involvement is related to specific topics.</p>	<ul style="list-style-type: none"> • Local acceptance for new infrastructure projects • Contributing to reducing the digital divide • Developing new initiatives together with NGOs • Cooperation with NGOs

Related to ESRS 2 SBM-2 – S1 Own workforce

Through employee surveys such as Great Place to Work, as well as in the context of dialogues with management, the interests, perspectives, and rights of the workforce are collected, analyzed, and integrated into the corporate strategy and business model if necessary.

Related to ESRS 2 SBM-2 – S2 Workers in the value chain

We lay down various social and ecological standards along the supply chain in guidelines such as our Supplier Code of Conduct or Responsible Sourcing Policy. The tell.me platform gives workers in the value chain the opportunity to voice their concerns and opinions. These are analyzed and, if necessary, integrated in the corporate strategy.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks, and opportunities have been identified as part of the double materiality assessment and are presented in the table below.

E1 Climate change

Sustainability matter	Time horizon	Description
Climate change adaptation		
Risk (OO)	long-term	The fixed and mobile infrastructure (cell towers) as well as buildings are exposed to physical climate risks. These risks can lead to the failure or unavailability of services and thus to financial risks resulting from increased costs to restore them.
Climate change mitigation		
Actual negative impact (OO, VC)	short-term	Emissions that are generated from the manufacture and use of our products and services as well as our own operations contribute to climate change.
Risk (OO)	long-term	Higher carbon taxes may lead to higher prices for raw materials and supplies.
Energy		
Actual negative impact (OO, VC)	short-term	Telecommunication products and services contribute to higher production and intensive use of devices and infrastructure, which leads in turn to higher electricity consumption and thus contributes to climate change

OO = Own Operation
VC = Value Chain

E5 Resource use and circular economy

Sustainability matter	Time horizon	Description
Resource inflows, including resource use		
Actual negative impact (OO, VC)	short-term	The production of technical equipment, infrastructure, and packaging materials is resource-intensive and therefore has a negative impact on the environment and ecosystem.
Resource outflows related to products and services		
Actual negative impact (OO, VC)	short-term	The A1 Group does not produce any equipment, but is a retailer and therefore contributes to the negative impacts on the environment. Devices contain critical raw materials that are often mined under precarious conditions and are in limited supply.

OO = Own Operation
VC = Value Chain

S1 Own workforce

Sustainability matter	Time horizon	Description
Secure employment		
Actual positive impact (OO)	short-term	The A1 Group creates a framework for secure and long-term jobs, which provides financial security and predictability for the workforce and thus also produces a positive impact on society.
Working time		
Actual positive impact (OO)	short-term	The A1 Group offers flexible working time models and regulated working hours, which improves work-life balance and helps to maintain health.
Adequate wages		
Actual positive impact (OO)	short-term	The A1 Group pays appropriate wages/salaries; this increases job satisfaction, creates financial security, and ensures a good standard of living.
Freedom of association, existence of works councils and rights of workers on information, consultation and participation		
Actual positive impact (OO)	short-term	Employee representative bodies and regular dialog between management and employee representatives are in place in several A1 Group operating countries, which makes it easier for employees to exercise their rights.
Work-life-balance		
Actual positive impact (OO)	short-term	The A1 Group creates conditions that contribute to a good work-life balance and thus also to the prevention of physical and mental stress.
Health and safety		
Actual negative impact (OO)	short-term	Depending on the job function, work can negatively affect mental and physical health. Accident risks are particularly high for employees working in construction and maintenance.
Actual positive impact (OO)	short-term	Ensuring physical safety and creating healthy working conditions has a positive impact on the well-being of the employees
Gender equality and equal pay for work of equal value		
Actual negative impact (OO)	short-term	If equal opportunities and fair wages are not ensured, this leads to discrimination and negative impacts on satisfaction and career opportunities. In the long term, unequal pay increases the risk of poverty among women in old age.
Opportunity (OO)	short-term	Equal opportunities and fair wages improve the company's position as an attractive employer and enhance its reputation and employee loyalty. This can create a competitive advantage.
Training and skills development		
Actual positive impact (OO)	short-term	Continuous training increases employee satisfaction, improves career opportunities, and promotes equal opportunities.
Opportunity (OO)	medium-term	The continuous development of skills is a prerequisite for innovation and productivity and increases competitiveness.
Diversity		
Actual positive impact (OO)	short-term	Diversity in the company strengthens employees' sense of belonging and self-confidence. It also promotes equal opportunities for personal and professional development.

OO = Own Operation
VC = Value Chain

S2 Workers in the value chain

The following material topics have potential negative impact on the workers in the value chain:

- **Working conditions:** Secure employment, Working time, Adequate wages, Freedom of association, including the existence of work councils, Health and safety
- **Equal treatment and opportunities for all:** Gender equality and equal pay for work of equal value, The employment and inclusion of persons with disabilities, Measures against violence and harassment in the workplace, Diversity
- **Other work-related rights:** Child labor, Forced labor

Sustainability matter	Time horizon	Description
Working conditions		
Potential negative impact (VC)	short-term	Suppliers' failure to comply with standards on secure employment, working time, adequate wages, freedom of association, and health and safety can lead to negative impacts on workers, including increased occupational accidents, health problems, poverty and exploitation.
Equal treatment and opportunities for all		
Potential negative impact (VC)	short-term	Lack of equal treatment and equal opportunities, lack of inclusion and diversity, as well as inadequate measures against violence and harassment, may lead to negative impacts on the employees of suppliers, e.g. to lower quality of life, restricted career opportunities, economic insecurity, poverty, or health problems.
Other work-related rights		
Potential negative impact (VC)	short-term	The exploitation associated with child labour or forced labour often leads to a lack of educational opportunities, long-term health problems, poverty and overall worsened future prospects.

OO = Own Operation
VC = Value Chain

S4 Consumers and end-users (entity-specific topics)

Sustainability matter	Time horizon	Description
Information security		
Actual negative impact (OO, VC)	short-term	Insufficient information security can lead to data misuse and service disruptions. For those being affected, this results in loss of trust, psychological stress, and risks from the misuse of personal information.
Opportunity (OO)	short-term	The increasing relevance of information security as an issue presents the opportunity to offer appropriate products for customers and thus strengthen the market position and the A1 brand.
(Critical) infrastructure and resilience		
Actual negative impact (OO, VC)	short-term	The unavailability or limited availability of fixed line, mobile, and Internet services can lead to constraints on the customer's ability to communicate and can be particularly critical in emergency situations.
Digital competences		
Potential negative impact (OO, VC)	short-term	As provider of digital services and devices, A1 Group might indirectly contribute to consumers' unintentionally taking risks as well as experiencing misuse caused by a lack of digital skills, potentially resulting in serious consequences including health problems, adverse impacts on personal safety, and financial losses.
Actual positive impact (OO, VC)	short-term	The A1 Group promotes digital inclusion through free training courses, thereby helping to reduce educational inequalities, empowering disadvantaged groups, and improving career prospects in an increasingly digital world of work. At the same time, digital competences protect from online abuse and violence, reduce the risk of cyberbullying, and help prevent financial losses.

OO = Own Operation
VC = Value Chain

G1 Business conduct

Sustainability matter	Time horizon	Description
Corporate culture		
Actual positive impact (OO)	short-term	The A1 Group's corporate culture, which is based on shared values, norms, and behaviors, strengthens the sense of belonging and can improve personal and professional development.
Protection of whistleblowers		
Actual positive impact (OO, VC)	short-term	The A1 Group protects external and internal whistleblowers, this increases the willingness and likelihood to report incidents and thus contributes to higher transparency and ethical behavior.
Corruption and bribery – prevention and detection including training		
Risk (OO)	short-term	Corruption and bribery can lead to loss of reputation, fines, license revocation, exclusion from public contracts, jeopardized investments, and investigative costs. Violations of laws such as the Foreign Corrupt Practices Act (FCPA) or EU competition law also carry substantial civil and criminal liability risks.
Data privacy (Entity-specific matter)		
Actual negative impact (OO, VC)	short-term	Data breaches can result in damage to mental and/or physical health, for example through loss of identity, discrimination or harassment.
Risk (OO)	short-term	Data privacy violations can lead to penalties, loss of trust, and loss of reputation.

OO = Own Operation
VC = Value Chain

In the area of information security, there is a growing customer demand for specific products. However, for A1 Group as a whole, neither the material risks nor opportunities have resulted in any significant financial effects in 2025. From today's perspective, no adjustment of assets due to material risks is required for the year 2026, either.

The A1 Group's resilience in terms of managing material impacts and risks and exploiting material opportunities is regularly evaluated as part of the strategy and risk management processes. A climate risk assessment was carried out for all A1 Group sites in 2024 that covered short to long-term time horizons and several climate scenarios. The climate risk assessment covers both physical and transition risks. The results, i.e. which risks were identified, the impacts of these risks, and the resilience of the A1 Group to the impacts, are presented in E1 SBM-3 in conjunction with E1.

Further information relating to material impacts, risks or opportunities can be found in the relevant chapters.

Impact, risk and opportunity management

IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

The A1 Group has carried out a materiality assessment every two to three years since 2012. In 2023, a double materiality assessment in accordance with ESRS requirements was conducted for the first time. This includes identifying and assessing impacts, risks, and opportunities (IROs). In 2024 and 2025, the materiality assessment was reviewed and, where necessary, the assessment of material topics was adjusted.

Analysis of the scope of consolidation and disaggregation

As part of the preparation for the double materiality assessment and the reviews, an analysis of the scope of consolidation was conducted. It is the same as the scope used in the financial reporting in accordance with the ESRS requirements. The double materiality assessment therefore applies to the entire A1 Group, including all subsidiaries. As each subsidiary of the A1 Group pursues the same business model, the impacts, risks, and opportunities that have been identified apply to all companies. For this reason, individual impacts, risks, and opportunities have not been disaggregated at the country level.

Assessment

All impacts, risks, and opportunities were assessed on a gross basis where possible. The scales for the assessment of the financial materiality were derived or adopted from the existing risk management scales. The qualitative and quantitative scale values used for the assessment are based on the scales of operational Tech Risk Management and Enterprise Risk Management. This is intended to ensure in the long term that sustainability-related risks and opportunities are in line with other corporate risks and opportunities. The time horizons applied are consistent with the recommendations of ESRS: short term up to one year, medium term one to five years, long term over five years. The time horizons reflect the first occurrence of impacts, risks, and opportunities.

In accordance with the ESRS, three scales – scale, scope and remediability (only for negative impacts) – are used to assess impacts on the environment and/or society:

- The scale of the impact on the environment or society is taken into account in the assessment.
- When assessing the scope, the extent of the impact is analyzed based on parameters such as the percentage of employees affected.
- When assessing remediability, the difficulty of repairing the damage in terms of cost and time frame is estimated.

When assessing risks and opportunities, three types of scales are available for the assessment: continuation of use of resources, reliance on relationship, and other factors influencing the future cash flow. The probability of occurrence is also included in the assessment.

- Continuation of use of resources: Metrics such as the availability of resources, raw materials or own workforce for example, are taken into account.
- Reliance on relationship: This scale measures the extent to which relationships with business partners, financial institutions or employees can be influenced.
- Other factors influencing the future cash flow: This scale measures the financial impact of risks and opportunities on cash flow.

If several scales are used for the assessment of risks and opportunities, the scale with the highest assessment is applied.

Threshold

The threshold was set for the top third. A topic is identified as material if at least one impact, risk or opportunity exceed the threshold. Thus, topics are material where either impacts, risks or opportunities are in the top third of the assessment result.

Stakeholder involvement

A comprehensive online survey of stakeholders was conducted for the materiality assessments that have been performed until 2022. In view of the special requirements – both in terms of the variety of topics and the depth of analysis required for a well-founded assessment – the A1 Group took the decision that an online survey of external stakeholders was not suitable for the double materiality assessment. For this reason, the following approach was chosen: The assessment itself was carried out by internal experts with specialist knowledge of the relevant topic. They are informed about the concerns, expectations, and wishes of stakeholders – for example through the annual stakeholder roundtable: Topics discussed, findings and results from the roundtable are incorporated in the assessment and also in the review. Current trends or results from surveys such as Great Place to Work are also included in the assessment. Additionally, expert interviews will be conducted if the company lacks sufficient specialized knowledge on the respective topic.

Approach double materiality assessment 2023

The A1 Group has defined following process steps for carrying out the materiality assessment of impact and financial materiality:

1. Collection of topics to be assessed and preparation
2. Assessment workshops
3. Communication and approval of results

Step 1: Collection of topics to be assessed and preparation

As a first step, the A1 Group analyzed material topics of other ICT and telecommunications companies as well as international standards such as the GRI (Global Reporting Initiative) and SASB (Sustainability Accounting Standards Board). All topics and sub-topics from the ESRS standards as well as industry and entity-specific topics resulting from the preliminary analysis were included: This resulted in a longlist with a total of 99 topics to be assessed.

In preparation for step 2 (assessment workshops), the company's touchpoints with the relevant topics along its value chain were identified. The topics were then assigned to one or more departments in order to create a basis for the allocation of the participants to the assessment workshops. The extent to which the departments are affected by the touchpoints, can influence them or are aware of the interests of the affected stakeholders was taken into account.

Step 2: Assessment workshops

One or more workshops were held with specialist departments for each ESRS standard and for entity-specific topics. Experts from various fields were invited in order to incorporate a broad spectrum of perspectives and specialist knowledge. At least one representative from each of the areas of Enterprise Risk Management, Sustainability Reporting, and ESG attended all workshops. Topic by topic, the company's touchpoints were first discussed and elaborated on, then the negative and positive impacts, risks, and opportunities were described in order to evaluate them in the next step. When discussing the impacts, the area of the value chain in which the impact is localized was also identified: in the company's own activities and/or in the value chain (in all configurations: upstream, downstream or upstream and downstream). Finally, the specific area of the impact along the value chain was taken into account in the assessment.

The assessment was carried out on a consolidated basis for the entire A1 Group – in the event of country-specific differences, contact persons from the specialist departments of the subsidiaries were included. Sustainability risks were not prioritized in relation to other corporate risks. Risks and opportunities were not yet quantified at this stage, although quantified risks and opportunities from the risk inventory were included in the assessment. For the ESRS standard E4 Biodiversity and ecosystems, an interview was conducted with an expert from an NGO together with an ESG expert in order to assess the impacts, risks, and opportunities.

Step 3: Communication and approval of the results

After the assessment workshops were completed, the results were discussed with the Investor Relations and Corporate Communication departments. The results of the double materiality assessment were then presented to the Management Board at the beginning of 2024 and approved following a subsequent discussion. The results were presented to the Supervisory Board in March 2024. In addition, all workshop participants and internal stakeholders were comprehensively informed about the results.

Annual review of the results and basis for reporting 2025

The A1 Group conducts an annual review of the results – most recently in spring 2025. The review of risks and opportunities was combined with the semi-annual risk review of the Enterprise Risk Management.

All ESRS topics – regardless of whether they had previously been assessed as material in the double materiality assessment – were subject to a review. In total, 32 topics (2024: 35 topics) were assessed as material: The entity-specific topics Product devices and Product Infrastructure were integrated into the sub-topic "energy" due to thematic overlaps. In 2025, the sub-topic "Management of relationships with suppliers" was no longer considered material, as supplier relationship management is an integral part of day-to-day operations, but the A1 Group does not generate an increased positive impact on society, suppliers, or the environment through it.

The standards E2 Pollution, E3 Water and Marine Resources, and E4 Biodiversity and Ecosystems were identified as not material. The A1 Group has no relevant points of interaction with the topics covered by Standard S3 Affected communities; therefore, this standard is not relevant to the business model and was identified as not material and excluded from the assessment. The topics covered by standard S4 Consumers and end users were also considered as not material; however, the entity-specific topics Information security, Digital Competences, and (Critical) infrastructure and resilience were assigned to Standard S4. The entity-specific topic Data privacy was assigned to G1 Governance.

The results of the double materiality assessment in detail see SBM-3.

Related to ESRS 2 IRO-1 – E1 Climate change**Procedures in relation to the impacts on climate change/greenhouse gas emissions**

Globally, telecommunications account for around 2% of total carbon emissions. Carbon emissions are caused on the one hand by the production of the technical components used, such as the end-user terminal equipment, and, on the other, by energy consumption for operating the systems, data centers, and sites. Logistics and the company's own fleet (for sales, installation, and maintenance activities) also produce carbon emissions.

The actual carbon emissions and the projection of carbon emissions in a do-nothing scenario, i.e. if emissions are not actively reduced by a transition plan for climate change mitigation (see E1-1), were used to assess the impact on climate change. The carbon emissions are calculated based on information from internal reporting (such as energy consumption, sales figures for end-user terminal equipment, sites in use, and terminal equipment in use). Scope 3 emissions are calculated and projected using information available from suppliers (see E1-6).

Climate-related physical risks at A1 Group and in the upstream and downstream value chain

The A1 Group has regularly carried out climate scenario analyses since 2022 in order to identify potential climate-related risks over the various planning horizons and scenarios and, if necessary, to prevent these by means of appropriate action. In 2024, a climate risk assessment was carried out in accordance with the requirements of the ESRS: In a first step, sites were grouped according to their asset class and specific characteristics. These sites were examined individually in terms of the potential negative impacts of 18 physical climate risks. Supported by a database, more than 25,000 sites in the A1 Group's footprint were analyzed for potential climate events based on site specific geographical coordinates. The assets were divided into three clusters and then analyzed in order to assess the different vulnerabilities of the sites: For mobile communications, greenfield, rooftop and micro sites were analyzed. For the fixed line infrastructure, the focus was on switching centers such as ARUs (access remote units). In addition, the building types offices, data centers, and A1 shops were examined.

The identified climate risks and the exposed sites were assessed with experts in terms of their vulnerability to the respective climate event. Finally, adaptation solutions were discussed for those assets classed as highly vulnerable in each category, as was the time frame for possible actions to adapt the assets and thus avoid risk. The various adaptation measures were also quantified, allowing their total cost to be determined in addition to the probability of occurrence over the time horizon under consideration and the relevant climate scenario. Based on the IPCC (Intergovernmental Panel on Climate Change), the RCP 2.6, RCP 4.5, RCP 6.0, and RCP 8.5 scenarios were used for the analysis. The assessment included the upstream value chain (cell towers are rented from EuroTeleSites, among others) and the risks in the company's own operations. The assessment was carried out for short, medium, and long-term horizons.

Procedures relating to climate-related transition risks and opportunities within the company and in the upstream and downstream value chain

Two outlier scenarios were used for the climate-related transition risks: < 2° Celsius (RCP 2.6) and > 4° Celsius (RCP 8.5). The two scenarios were used to present more extreme positions and thus also to describe different risk scenarios. The observation horizon included short, medium, and long-term transition risks (up to 1 year, < 5 years and up to 30 years). The analysis included regulatory, legal, technological, market and consumer-oriented, as well as image-related aspects.

In a first step, possible transition risks were identified with experts and recorded for an assessment of the extent of the risk. The second step involved conducting the assessment and quantifying possible opportunities and risks over the period under review. Depending on the assessment results, the risks and opportunities were classified as relevant or under observation; possible actions to promote opportunities or mitigate risks were also discussed with the experts and incorporated in the action planning.

The approach is quantitative for transition risks such as energy consumption and the pricing of CO₂ emissions and strongly interwoven with the short, medium, and long-term planning of the business model. Planning assumptions for energy consumption are modeled using different price assumptions – depending on the regulatory scenario. The results of the two scenarios and the different financial impact on the planning then determine whether there are relevant risks and in which planning period (short, medium or long term) the effects will become apparent.

Related to ESRS 2 IRO-1 – E2 Pollution

In an expert workshop, the topics from E2 Pollution were analyzed and assessed in order to determine the impacts, risks, and opportunities of business activities and in the upstream and downstream value chain. The business activities of the A1 Group were reviewed with regard to specific aspects of air pollution and related emission thresholds, but specific sites were not assessed. The topic was identified as not material. Affected communities were not consulted.

Related to ESRS 2 IRO-1 – E3 Water and marine resources

In an expert workshop, the topics in E3 Water and marine resources were analyzed and assessed in order to determine the impacts, risks, and opportunities of business activities and in the upstream and downstream value chain. The business activities of the A1 Group were reviewed with regard to the touchpoint of water withdrawals, but assets were not assessed. The topic was identified as not material. Affected communities were not consulted.

Related to ESRS 2 IRO-1 – E4 Biodiversity and ecosystems

In an interview with an NGO expert together with an A1 Group ESG expert, the topics in E4 Biodiversity and ecosystems were analyzed and assessed in order to determine the impacts, risks, and opportunities in the own operation and in the upstream and downstream value chain. The scales described above were used for the assessment. The A1 Group has sites in or near biodiversity-sensitive areas, but no negative impacts on the environment have been identified. In addition, no physical risks, system risks or transition risks were assessed as material and no dependencies were identified. Thus, the topic was assessed as not material. No actions to reduce impacts have to be taken at the moment. Affected communities were not consulted.

Related to ESRS 2 IRO-1 – E5 Resource use and circular economy

In an expert workshop the topics of resource inflows, resource outflows, and waste generated were analyzed and assessed in order to determine the impacts, risks, and opportunities in the own operation and in the upstream and downstream value chain. The relevance of the topics in connection with the own operation was reviewed. Affected communities were not consulted. Network infrastructure, equipment, fixed and mobile devices, and packaging materials were identified as material inflows. The latter was also identified as a material outflow. Both resource inflows and resource outflows are material due to their negative impact on the environment and relate to the A1 Group's entire value chain.

Related to ESRS 2 IRO-1 – G1 Business conduct

In an expert workshop the topics in G1 Business conduct were analyzed and assessed in order to identify and analyze the impacts, risks, and opportunities in the own operation and in the upstream and downstream value chain. The analysis was performed consolidated for the entire A1 Group based on the comprehensive compliance management system.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The index of disclosure requirements covered by the sustainability statement and the list of data points resulting from other EU legislation are listed in the annex to the sustainability statement.

Environmental information

Disclosures pursuant to Article 8 of Regulation 2020/852 (Taxonomy Regulation)

The aim of the EU Taxonomy as part of the European Green Deal is to mobilize investments in sustainable activities. Mandatory reporting ensures that sustainability is measured through financial performance indicators.

The legal framework is provided by the EU Taxonomy Regulation¹⁾, which came into force in June 2020, the Climate Delegated Act²⁾ for the environmental objectives of climate change mitigation and adaptation, the associated Annexes I³⁾ and II⁴⁾ and the supplementary Disclosures Delegated Act⁵⁾, which sets out the disclosure requirements in accordance with Article 8 of the EU Taxonomy Regulation.

In June 2023, a further Delegated Act⁶⁾ (Environmental Delegated Act) was adopted, which includes EU taxonomy criteria for economic activities that make a significant contribution to one or more of the non-climate-related environmental objectives, namely: sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. This Delegated Act also supplements the disclosure requirements pursuant to Article 8. The existing regulations for the two climate targets (Climate Delegated Act) were supplemented in June 2023 by a further Commission Delegated Regulation⁷⁾, which defines additional taxonomy criteria.

Furthermore, the EU Commission published additional notices/FAQs⁸⁾ that provide guidance and clarification on the correct application and interpretation of the Regulation/Delegated Acts, including Commission Notices on Article 8 and the technical screening criteria.

In July 2025, the European Commission presented a Delegated Regulation⁹⁾ to simplify the EU Taxonomy as part of the Omnibus package. However, due to an extended scrutiny period resulting from ongoing political discussions, it was unclear for a long time whether the planned simplifications could already be applied for the 2025 reporting year. Although a Commission Notice/FAQ¹⁰⁾ from the EU Commission in December provided confirmation that this is allowed, the A1 Group decided – due to preparations already underway and the unclear legal situation – to continue to base the 2025 reporting on the regulations in force up to now.

Thus, for the 2025 financial year, for all six environmental objectives the share of capital and operating expenditure (CAPEX and OPEX) and turnover from taxonomy-eligible, non-taxonomy-eligible and taxonomy-aligned activities is disclosed. The simplifications will only be taken into account in the 2026 reporting year.

Approach 2025

The A1 Group's economic activities were reviewed at Group level in regard to their taxonomy eligibility for 2025. For the two environmental objectives of climate change mitigation and climate change adaptation as well as for the non-climate-related environmental objectives (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems), the A1 Group's economic activities in the 2025 reporting year were screened in order to ascertain whether any changes had been made. It was concluded that the catalogue of taxonomy-eligible economic activities for A1 Group is unchanged compared to the 2024 reporting year. In 2025, an assessment was conducted for all six environmental targets to evaluate how the fulfillment of the technical screening criteria had changed compared to the previous year.

The KPIs for all taxonomy-eligible and taxonomy-aligned economic activities of the A1 Group were determined by the subsidiaries and verified for plausibility, checked, consolidated, and reconciled with the financial indicators at Group level. Questions raised by the subsidiaries regarding the requirements of the Taxonomy Regulation, definitions, and any options for interpretations were jointly discussed and answered by the Group team. To ensure that the information was correct and complete, documentation with the key content of the EU Taxonomy was produced and shared with the team.

¹⁾[EU Taxonomy Regulation \(EU\) 2020/852](#)

²⁾[Commission Delegated Regulation \(EU\) 2021/2139](#)

³⁾[Annex I \(EU\) 2021/2800](#)

⁴⁾[Annex II \(EU\) 2021/2800](#)

⁵⁾[Commission Delegated Regulation \(EU\) 2021/2178](#)

⁶⁾[Commission Delegated Regulation \(EU\) 2023/2486](#)

⁷⁾[Commission Delegated Regulation \(EU\) 2023/2485](#)

⁸⁾[FAQ July 2021](#), [FAQ January 2022](#), [FAQ February 2022](#), [Commission Notice C/2023/305](#), [Commission Notice C/2023/267](#), [Commission Notice C/2024/6691](#)

⁹⁾[Commission Delegated Regulation C\(2025\) 4568 final](#)

¹⁰⁾[Draft Commission Notice 2025 12 17](#)

Taxonomy-eligible activities

The list of economic activities described in the EU Taxonomy Regulation covers only a small part of the A1 Group's core activities. Most of its business activities – which mainly involve products and services for mobile telecommunications, fixed line and broadband Internet – is currently not assessed as taxonomy-eligible within the scope of the EU Taxonomy Regulation. Thus, the significant investments in infrastructure, such as the 5G and fiber roll-out, are also not taxonomy-eligible.

The EU Taxonomy defines that an economic activity is characterized by the input of resources, a production process, and an output of goods or services (see FAQ¹⁾ of the EU Commission). This means that primarily revenue-generating activities are taxonomy-eligible. The definition of revenue is based on the Delegated Regulation. The revenue-generating activities remain unchanged from the previous year.

Economic activity of EU Taxonomy Regulation	Revenue-generating activities of the A1 Group	Contribution to the environmental objective
8.1. Data processing, hosting, and related activities	A1 Group operates its own and leased data centers and sells related services, such as data processing and storage or transmission capacities.	Climate change mitigation
8.2. Data-driven solutions for GHG emissions reductions	IoT/data solutions for GHG emissions reductions: smart meters, smart waste, smart parking and mobility	Climate change mitigation
4.1. Provision of IT/OT data-driven solutions	IoT Solutions for Remote Monitoring and Predictive Maintenance (Activity 4.1./a)	Transition to a circular economy
5.4. Sale of second-hand goods	<ul style="list-style-type: none"> Collection of old devices and resale as used equipment Purchase of refurbished devices from third parties and resale 	Transition to a circular economy
5.5. Product-as-a-service and other circular use- and result-oriented service models	Result-oriented services: Product-as-a-service (e.g. device as-a-service/rental of mobile phones and other devices)	Transition to a circular economy

In addition to revenue-generating activities, the EU Taxonomy Delegated Act also lists three taxonomy-eligible types of CAPEX:

- CAPEX a) refers to investments that are directly related to taxonomy-eligible revenue-generating economic activities.
- CAPEX b) refers to investments that are part of a plan to expand taxonomy-aligned economic activities or to convert taxonomy-eligible economic activities into taxonomy-aligned economic activities ("CAPEX plan").
- CAPEX c) refers to investments resulting from the acquisition of output (products/services) from taxonomy-eligible and taxonomy-aligned economic activities and individual measures by which the economic activities are carried out in a way that generates low carbon emissions or reduces greenhouse gas emissions.

Based on the above definitions, the following CAPEX c) is taxonomy-eligible in 2025:

Economic activity of EU Taxonomy Regulation	CAPEX c) activities of the A1 Group	Contribution to the environmental objective
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	A1 Group buys and leases vehicles with combustion engines, hybrid and electric vehicles from manufacturing companies or dealers.	Climate change mitigation
7.2. Renovation of existing buildings	A1 Group buys services from companies that carry out renovation work.	Climate change mitigation
7.3. Installation, maintenance and repair of energy-efficiency equipment	A1 Group buys the output and services of companies to increase energy efficiency in buildings, e.g. heating and cooling systems.	Climate change mitigation
7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	A1 Group buys the output/services of companies that take care of the installation, maintenance and repair of charging stations, solar panels on charging stations and batteries for these solar panels.	Climate change mitigation
7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings	A1 Group buys the output/services of companies that install, maintain or repair devices for measuring, regulating and controlling the energy performance of buildings.	Climate change mitigation
7.6. Installation, maintenance and repair of renewable energy technologies	A1 Group buys the output and services of companies that install, maintain or repair solar panels or wind turbines on buildings and cell towers.	Climate change mitigation

¹⁾FAQ February 2022

All taxonomy-eligible activities of the A1 Group contribute only to one environmental objective, either Climate change mitigation or Transition to a circular economy. This prevents activities from being counted twice.

Reporting in accordance with the Taxonomy Regulation was based on the scope of consolidation of the A1 Group, which is presented in note 34 of the 2025 consolidated financial statements.

Assessment of taxonomy alignment

For the 2024 reporting year, for the first time, taxonomy alignment was assessed for all environmental objectives. In 2025, the relevant taxonomy-eligible activities were therefore reviewed in terms of their taxonomy alignment, i.e. whether the technical screening criteria are still met:

Economic activities in connection with the environmental objective of climate change mitigation: As part of the preparation for the CSRD, a climate risk analysis for all approximately 25,000 A1 Group sites was conducted in 2024. The results are used as proof for taxonomy alignment of economic activities 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) and 7.6 Installation, maintenance, and repair of renewable energy technologies. The extent to which the criteria for taxonomy alignment are met for these two activities was therefore reviewed.

- Significant contribution: As enabling activities, both activities automatically fulfill the criterion of making a significant contribution to climate change mitigation
- Do no significant harm (DNSH): The climate risk assessment is the only criterion that must be met to ensure the DNSH principle is fulfilled. The climate risk analysis covers all A1 Group sites, including those where economic activities 7.4 and 7.6 are carried out. Therefore, the criterion is met.
- Minimum (social) safeguards: The minimum safeguards pursuant to Article 18 of the EU Taxonomy Regulation (EU) 2020/852 are intended to ensure that an economic activity is considered taxonomy-aligned only if it also complies with international human rights standards and regulations governing issues such as bribery and corruption, taxation, and fair competition. The Platform for Sustainable Finance published a report Final Report on Minimum Safeguards in 2022¹⁾ (Platform on Sustainable Finance October 2022), which explains the requirements for minimum social safeguards. The A1 Group fulfills these requirements and does not violate any of the above criteria. Article 18 requires companies to establish appropriate procedures to fulfill their due diligence obligations. The A1 Group has comprehensively implemented these procedures. This is verified by this sustainability statement, which reports on the key matters of human rights, bribery and corruption, and fair competition in accordance with the ESRS (see references in GOV-4). The requirements regarding taxation are met by the A1 Group's Tax Policy²⁾. Furthermore, no proceedings for violations of tax laws were ongoing in 2025.

As a result, the economic activities 7.4. and 7.6. fulfill all technical screening criteria in 2025 and can be assessed as taxonomy-aligned.

Economic activities in connection with the environmental objective transition to a circular economy:

- 4.1. Provision of data-driven IT/OT solutions and 5.4. Sale of second-hand goods: These two activities generate only minor revenue for the A1 Group and no investments were made in 2025. They are therefore not material for the business model. In accordance with the answer to question 13 of the FAQ 2023 of the EU Commission³⁾ FAQ Art. 8 20.10.2023, it is not necessary to assess the taxonomy alignment for activities that are not material for the business model.
- 5.5. Product-as-a-service and other circular use and result-oriented service models: A review of the technical screening criteria showed that the activities only partially meet the criteria for making a significant contribution to the environmental objective. They are therefore determined as not taxonomy-aligned.

Materiality

The EU Taxonomy Delegated Act does in general not allow the application of materiality. An exception is the application of materiality for OPEX provided this they are "not significant" to the company's business model. The FAQ/Commission Notice⁴⁾ from 2023 provided further clarification in this regard. Accordingly, all OPEX that is not material for the business model can be exempted from the calculation of the numerator of the OPEX KPI. The numerator is disclosed as being equal to zero.

The A1 Group continues to follow this approach in 2025: Only OPEX KPIs for the taxonomy-eligible economic activities that are significant (material) for the A1 Group's business model are reported. As a result, only the OPEX of revenue-generating activities is material. No other activities are included in the numerator, i.e. the OPEX KPI is disclosed as being equal to zero. In the denominator, the total OPEX as defined in the Delegated Act is still included.

¹⁾Final Report Minimum Safeguards - Platform on Sustainable Finance October 2022

²⁾A1 Group Tax Policy

³⁾FAQ Art. 8, 20.10.2023

⁴⁾Commission Notice C/2023/305

EU Taxonomy Regulation KPIs

The KPIs for the 2025 financial year for revenue, CAPEX, and OPEX were calculated in accordance with the requirements and definitions in Annex I of Commission Delegated Regulation 2021/2178¹⁾ and the Environmental Delegated Act²⁾, which includes amendments to the disclosure requirements.

Each taxonomy-eligible business activity of the A1 Group is allocated to the corresponding economic activity of the taxonomy catalogue. In some cases, individual economic activities could be assigned to more than one taxonomy activity. This applies particularly to CAPEX and OPEX for buildings with multiple uses as offices and data centers. To provide transparency and avoid double counting, CAPEX and OPEX were allocated only to the predominant activity (majority principle).

To determine KPIs for all taxonomy-eligible activities as shown in the reporting templates, selection parameters were defined according to the definition of CAPEX, OPEX, and turnover and reports were generated from the respective ERP systems of the subsidiaries.

Only external revenues and expenditures related to third parties were included in the calculation. Intra-group transactions were excluded. This ensured that double counting was avoided.

Turnover KPI: Total revenue (denominator) is as disclosed in note 5 to the consolidated financial statements, revenue from services and the sale of terminal equipment.

Revenue in EUR million	2025	2024
Service revenues	4,587.8	4,501.6
Total equipment revenues	886.5	813.4
Total revenue	5,474.3	5,315.0

CAPEX KPI: Total CAPEX (denominator) is equal to the amount disclosed for total additions to intangible assets and property, plant, and equipment, plus additions to right-of-use assets in accordance with IFRS 16 (Leases). Due to the prevailing legal opinion the additions for asset retirement obligations are to be included in CAPEX since the 2023 reporting year.

Capital expenditures in EUR million	2025	2024
Intangibles (Note 16)	223.4	211.4
Property, plant, and equipment without asset retirement obligations (Note 15)	671.4	662.2
Right-of-use assets in accordance with IFRS 16 (Note 30)	318.3	300.9
Total additions	1,213.1	1,174.6

OPEX KPI: Total OPEX (denominator) as defined by EU Taxonomy includes only a very limited share of operating expenditures. These are expenses related to research and development, building renovation, short-term leases, and maintenance and repairs. Since the A1 Group does not engage in any significant research and development projects and almost all of its leases are capitalized (see also note 30), only expenses for maintenance and repair that are included in other operating expenses (see note 6) were classified as relevant and included in the OPEX KPI.

Respective KPIs of the taxonomy-eligible, taxonomy-aligned, and non-taxonomy-eligible economic activities of the A1 Group, shown as the share of A1 Group total turnover, CAPEX and OPEX, are presented in the following templates in the updated version (see Annex II of Commission Delegated Regulation 2023/2486³⁾).

¹⁾[Commission Delegated Regulation \(EU\) 2021/2178](#)

²⁾[Commission Delegated Regulation \(EU\) 2023/2486](#)

³⁾[Commission Delegated Regulation \(EU\) 2023/2486](#)

Template 1: Proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025

FINANCIAL YEAR	2025		SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) Turnover, 2024	Category enabling activity	Category transitional activity								
	ECONOMIC ACTIVITIES	CODE(s)	Turnover in EUR million	Proportion of Turnover, 2025 %	Climate Change Mitigation ^(a) ^(b)	Climate Change Adaptation ^(a) ^(b)	Water ^(a) ^(b)	Pollution ^(a) ^(b)	Circular Economy ^(a) ^(b)	Biodiversity ^(a) ^(b)	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy					Biodiversity	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
A. TAXONOMY-ELIGIBLE ACTIVITIES																											
A.1. Environmentally sustainable activities (taxonomy-aligned)																											
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																											
		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	N	N	N	N	N	N	0.0%			
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%														0.0%	E		
Of which Transitional		0.0	0.0%	0.0%																				0.0%		T	
A.2. Taxonomy-eligible, but not environmentally sustainable activities (not taxonomy-aligned)																											
8.1 Data processing, hosting and related activities		CCM 8.1 / CCA 8.1	83.5	1.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL														1.4%			
8.2 Data-driven solutions for GHG emissions reductions		CCM 8.2	5.9	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL														0.3%			
4.1 Provision of IT/OT data-driven solutions and software		CE 4.1	1.7	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL														0.0%			
5.4 Sale of second-hand goods		CE 5.4	1.3	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL														0.0%			
5.5 Product-as-a-service and other circular use- and result-oriented service models		CE 5.5	34.0	0.6%	N/EL	N/EL	N/EL	N/EL	EL	N/EL														0.6%			
Turnover of Taxonomy-eligible, but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)			126.4	2.3%	70.7%	0.0%	0.0%	0.0%	29.3%	0.0%														2.3%			
Turnover of Taxonomy-eligible activities (A.1 + A.2)			126.4	2.3%	70.7%	0.0%	0.0%	0.0%	29.3%	0.0%														2.3%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																											
Turnover of Taxonomy non-eligible activities (B)			5,348.0	97.7%																							
TOTAL Turnover			5,474.3	100.0%																							

^(a) Section A.1:
Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective;
N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;
N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

^(b) Section A.2:
EL - Taxonomy-eligible activity for the relevant objective;
N/EL - Taxonomy-non-eligible activity for the relevant objective

Template 2: Proportion of CAPEX from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025

FINANCIAL YEAR	2025		SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA ("Does Not Significantly Harm")							Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CAPEX, 2024	Category enabling activity	Category transitional activity
	ECONOMIC ACTIVITIES	CODE(s)	CAPEX in EUR million	Proportion of CAPEX, 2025 %	Climate Change Mitigation ^(a)	Climate Change Adaptation ^(a)	Water ^(a)	Pollution ^(a)	Circular Economy ^(a)	Biodiversity ^(a)	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (taxonomy-aligned)																				
	7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4. / CCA 7.4.	1.1	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	-
	7.6 Installation, maintenance and repair of renewable energy technologies	CCM 7.6. / CCA 7.6.	0.1	0.0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	-
	CAPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1.2	0.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0.2%		
	Of which Enabling		1.2	0.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%								0.2%	E	
	Of which Transitional		0.0	0.0%	0.0%													0.0%		T
A.2. Taxonomy - eligible, but not environmentally sustainable activities (not taxonomy-aligned)																				
	6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5. / CCA 6.5.	21.2	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.8%		
	7.2 Renovation of existing buildings	CCM 7.2. / CE 3.2.	0.7	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.1%		
	7.3 Installation, maintenance and repair of energy efficiency equipment	CCM 7.3. / CCA 7.3.	1.8	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.4%		
	7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5. / CCA 7.5.	0.1	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
	8.1 Data processing, hosting and related activities	CCM 8.1. / CCA 8.1.	22.5	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2.7%		
	8.2 Data-driven solutions for GHG emissions reductions	CCM 8.2.	0.1	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0%		
	5.5 Product-as-a-service and other circular use- and result-oriented service models	CE 5.5.	12.8	1.1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								2.1%		
	CAPEX of Taxonomy-eligible, but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		59.2	4.9%	78.4%	0.0%	0.0%	0.0%	21.6%	0.0%								7.1%		
	CAPEX of Taxonomy-eligible activities (A.1 + A.2)		60.4	5.0%	78.8%	0.0%	0.0%	0.0%	21.2%	0.0%								7.3%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
	CAPEX of Taxonomy non-eligible activities (B)		1,152.7	95.0%																
	TOTAL CAPEX		1,213.1	100.0%																

^(a) Section A.1:

- Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective;
- N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;
- N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

^(b) Section A.2:

- EL - Taxonomy-eligible activity for the relevant objective;
- N/EL - Taxonomy-non-eligible activity for the relevant objective

Template 3: Proportion of OPEX from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025

FINANCIAL YEAR	2025		SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OPEX, 2024	Category enabling activity	Category transitional activity													
			ECONOMIC ACTIVITIES	CODE(s)	OPEX in EUR million	Proportion of OPEX, 2025	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water					Pollution	Circular Economy	Biodiversity	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																																
A.1. Environmentally sustainable activities (taxonomy-aligned)																																
OPEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)																																
		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					
	Of which Enabling	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		E				
	Of which Transitional	0.0	0.0%	0.0%	0.0%																			0.0%				T				
A.2. Taxonomy - eligible, but not environmentally sustainable activities (not taxonomy-aligned)																																
	6.5 Transport by motorbikes, passenger cars and light commercial vehicles ^(c)	CCM 6.5. / CCA 6.5.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%		
	7.2 Renovation of existing buildings ^(c)	CCM 7.2. / CCA 7.2. / CE 3.2.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%		
	7.3 Installation, maintenance and repair of energy efficiency equipment ^(c)	CCM 7.3. / CCA 7.3.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%			
	7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) ^(c)	CCM 7.4. / CCA 7.4.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%			
	7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings ^(c)	CCM 7.5. / CCA 7.5.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%			
	7.6 Installation, maintenance and repair of renewable energy technologies ^(c)	CCM 7.6. / CCA 7.6.	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.0%			
	8.1 Data processing, hosting and related activities	CCM 8.1. / CCA 8.1.	5.5	3.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			2.9%			
	8.2 Data-driven solutions for GHG emissions reductions	CCM 8.2.	0.4	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			0.1%			
	OPEX of Taxonomy-eligible, but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		5.8	3.3%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			3.0%			
	OPEX of Taxonomy-eligible activities (A.1 + A.2)		5.8	3.3%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			3.0%				
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																																
	OPEX of Taxonomy non-eligible activities (B)		173.1	96.7%																												
	TOTAL OPEX		178.9	100.0%																												

(a) Section A.1:

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective;
 N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;
 N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

(b) Section A.2:

EL - Taxonomy-eligible activity for the relevant objective;
 N/EL - Taxonomy-non-eligible activity for the relevant objective

(c) Based on materiality approach, OPEX determined as not material for A1 Group business model is disclosed as zero in the template

Taxonomy eligibility and alignment per environmental objective

	Proportion of Turnover / Total Turnover		Proportion of CAPEX / Total CAPEX		Proportion of OPEX / Total OPEX	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	1.6%	0.1%	3.9%	0.0%	3.3%
CCA	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
WTR	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CE	0.0%	0.7%	0.0%	1.1%	0.0%	0.0%
PPC	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BIO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Nuclear and fossil gas related activities

Nuclear energy related activities

1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No

Fossil gas related activities

4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

E1 Climate change

Strategy

E1-1 – Transition plan for climate change mitigation

The telecommunication sector, while contributing to greenhouse gas emissions (GHG), also holds a key role in mitigating climate change through innovation and technology. We are committed to tackling climate change by embedding sustainability into our operations and overall business strategy. As a leading telecommunications provider, we recognize our responsibility to cut GHG emissions and support advancing a low-carbon economy.

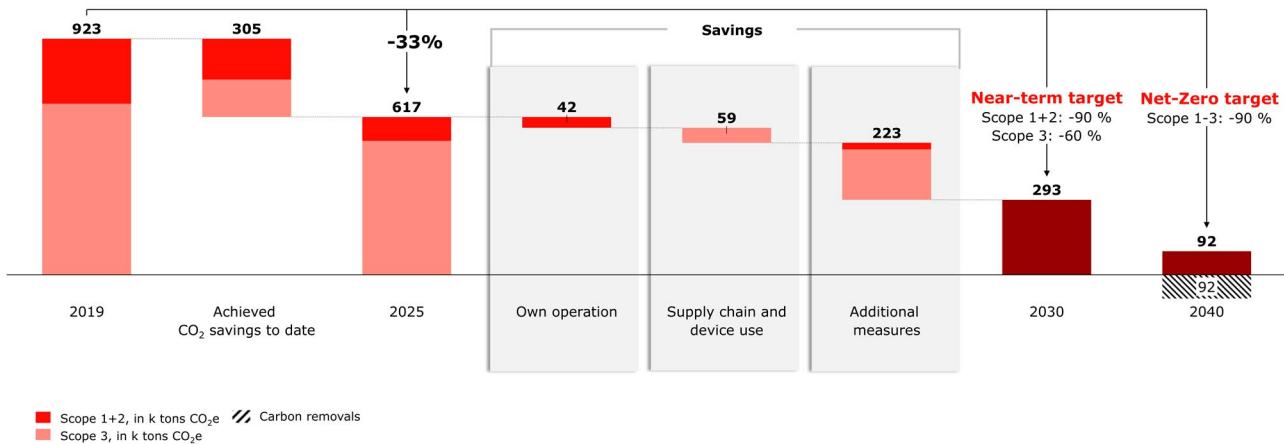
Our Climate Transition Plan (CTP) is aligned with the Paris Agreement and follows the information and communication technology (ICT) sector pathway set out in ITU-T L.1470, supporting efforts to limit global warming to 1.5°C. In 2024, our science-based Net-Zero targets were validated by the Science Based Targets initiative (SBTi). We aim to reduce our operational emissions by at least 90% by 2030 (near-term target) and to achieve Net-Zero across our entire value chain by 2040 (Net-Zero target). This means cutting emissions in line with the 1.5°C pathway and permanently removing any residual emissions that remain after a 90% reduction.

Our ambition is reflected in our targets:

- **Scope 1 and 2:** Reduce Scope 1 and Scope 2 CO₂e emissions by 90% by 2030 (base year 2019)
- **Scope 3:** Reduce Scope 3 CO₂e emissions by 60%¹⁾ by 2030 (base year 2019)

These near-term targets put us on a clear path to reach Net-Zero across our entire value chain by 2040, achieving a 90% reduction in emissions.

Our carbon performance, targets, and decarbonization levers



Performance 2019-2025

- The share of renewable electricity was increased from 42% to 79%.
- The share of Non-ICE vehicles was increased from 2% to 27%.
- Fleet efficiency increased by 15%.
- Increase of self-produced electricity from renewables by twenty-twofold.
- Energy efficiency improved by 66%.

Key decarbonization levers

- Expanding **renewable electricity** procurement and on-site generation
- Electrifying and **transitioning our vehicle fleet** to low-carbon options
- Modernizing network and infrastructure systems to enhance **energy efficiency**
- Improving **heating and cooling systems**
- Implementing concrete, actionable building blocks to **decarbonize our value chain**

¹⁾Includes the Scope 3 categories 1 (Purchased goods and services), category 2 (Capital goods), category 3 (Fuel- and energy-related activities) and category 11 (Use of sold products). These categories represent 90% of the company's total scope 3 emissions.

The target boundary includes land-related emissions and removals from bioenergy feedstocks. Scope 2 is calculated using the market-based approach. Our decarbonization pathway follows sector-specific SBTi trajectories for ICT, consistent with the IPCC 1.5°C scenario. We are not excluded from the EU Paris-aligned Benchmarks.

The Climate Transition Plan was jointly developed by Group ESG, Group Controlling together with the Controlling departments and the business units. The planned investments for this purpose are integrated into the budgets of the respective subsidiaries and approved in line with operational processes. This ensures that the CTP is embedded in the corporate strategy and financial planning. Therefore investments supporting the Climate Transition Plan are integrated into regular CAPEX and OPEX positions within our consolidated financial statements. We plan to invest approximately 90 EUR million of CAPEX and OPEX until 2030 to achieve the Net-Zero-target for Scope 1 and Scope 2 emissions.

The A1 Group Management Board approved the Climate Transition Plan and oversees its implementation within the Group's Empowering Digital Life strategy. The plan was acknowledged by the Supervisory Board and its execution is incorporated in the governance structures supported by ongoing process reviews. Operational responsibility is decentralized across business units, coordinated by Group ESG, and linked to management incentive schemes of the top management both on Group level and in the subsidiaries (see GOV-3).

The EU Taxonomy Regulation currently covers only a limited part of our activities. Core services such as mobile and broadband telecommunications are outside its current scope. Consequently, major investments in 5G and fiber infrastructure, while environmentally beneficial, are not Taxonomy-eligible. Thus the investments for the CTP are not reflected in the low CAPEX KPI disclosed under Article 8 of the Regulation.

Progress is assessed based on our reduction of GHG emissions in line with our climate targets. Since 2019, we have reduced Scope 1, 2 and 3 emissions by 33%, keeping us on track for our Net-Zero trajectory.

Related to ESRS 2 SBM-3 – E1 Climate change

In 2024, a comprehensive risk analysis for physical and transition risks was carried out. Based on the results, mitigation and adaptation measures were defined. The physical climate risk analysis is carried out at least every three years or on an ad hoc basis (e.g. in the context of location decisions), the transition risks are updated annually.

Physical climate risks

The following climate-related risks were identified as relevant risks for the A1 Group's sites in the course of the climate risk assessment performed in 2024 and remain valid for 2025:

- Temperature change and heat stress
- Heatwaves
- Cold spell/frost
- Landslides
- Heavy precipitation
- Floods/coastal flooding

The top climate risks for the passive and active infrastructure of the radio towers and for the fixed line infrastructure are landslides, followed by heat stress/heatwaves. Other risks include flooding and cold spells/frost. Buildings (shops, offices, data centers, logistics centers) are also exposed to climate risks in the form of landslides, heavy precipitation, and flooding. The majority of climate risks are concentrated in shops and smaller office buildings. All headquarters and all relevant data centers such as warehouses are not affected by climate events across all periods under review.

While risks such as landslides and floods are more pronounced in Austria and Croatia, Bulgaria and North Macedonia are more affected by heatwaves. In terms of individual countries, Austria is exposed to the highest number of climate risks in absolute terms, as it has the most fixed line and mobile network sites.

Assessment of the exposure of the company's assets and business activities to these climate-related risks

The vulnerability of the assets can be quantified by the number of climate events over time (> 10% of sites are potentially affected) as determined in the climate risk analysis, as well as the assessment of potential damage incurred.

Overall, the A1 Group's mobile and fixed line infrastructure is exposed to climate risks only to a minor extent in the short and medium term. As a short-term measure, new sites are already being examined prior to the construction of infrastructure with regard to future climate events so that sustainable use is guaranteed. In the long term, however, a significant increase in exposure has to be expected based on the scenarios. Additional adaptation solutions will therefore be required, ranging for example from the relocation of sites, flood protection, to heating elements or cooling of the systems.

Climate-related transition risks

Relevant transition events for the A1 Group include

- Policy and legal: higher pricing of greenhouse gas emissions; risk of legal disputes
- Technology: costs of the transition to lower-emission technologies
- Market: change in consumer behavior
- Reputation: change in consumer preferences

In the field of policy and legal, the A1 Group is already subject to carbon pricing, e.g. in Austria. For each scenario, the A1 Group models the energy price trends over the next 30 years, including the pro rata carbon pricing, which is reflected in the energy price, fuel costs, and cooling and heating costs. While the < 2°C scenario manages energy consumption and sustainable energy sources through increases in carbon pricing, the > 4°C scenario sees a further increase in demand for energy that is also provided by conventional, non-sustainable sources. Carbon taxes have no steering effects in this scenario.

The price trend in each scenario is linked to the trend in volume in order to assess the financial impacts of the two scenarios. While higher demand for data from end customers and increasing computing power in data centers increases energy consumption, energy-saving measures, new transmission technologies, and the switch to sustainable sources reduce energy consumption and thus emissions. Accordingly, the two scenarios result in significantly different, i.e. high or low, financial impacts of regulatory interventions. Regardless of the carbon pricing, the Climate Transition Plan is essential for the A1 Group to achieve its Net-Zero-target.

The risk of legal disputes for the A1 Group in connection with climate-related issues is currently assessed as low. The A1 Group assumes its responsibility in the form of the Climate Transition Plan, which demonstrates a scientifically proven way (SBTi) to achieve climate neutrality. Risks in connection with the sustainability reporting can be avoided through the use of internal controls. Risks in the value chain are prevented through the A1 Group's sustainable sourcing activities (see S2). We also work closely with our business customers to jointly reduce sustainability risks.

Costs of the transition to lower-emission technologies

The main risks in this context are legacy devices in the mobile network. While shutting down 2G and 3G is sensible from a technological point of view, as newer technologies such as 4G and 5G and packet-based data transmission also offer efficiency gains for voice services, it is not possible to replace all 2G and 3G terminal equipment in the network in the short term. This is causing a delay in the switch to more efficient technologies, which in turn poses a challenge for the transition plan for climate change mitigation. Ideally, the regulator will support this transition, as it should not create competitive advantages or disadvantages for the operators, but rather encourage concerted activity by all operators to help the sector combat climate change. Data transmission via the fiber network is a far more energy-efficient technology. Terminal equipment - from routers to set-top boxes for streaming - is also generating fewer emissions and may contribute to reducing energy consumption by end customers. The risk of technological transformation can be described as the delayed shutdown of legacy technologies such as 2G and 3G that temporarily causes higher costs for licenses, energy consumption, complexity, and maintenance.

Changes in consumer behavior and consumer preferences

The A1 Group faces the challenge of meeting growing demand for data using the most suitable technology. These are stationary/household fiber or hybrid networks. The challenge for the A1 Group lies in steering customers towards the appropriate technologies for their own consumption patterns. Consumer preferences in connection with access technology (mobile or fixed line) are currently driven less by the carbon impact and more by attractive offers and ease of installation and operation. The risk for the A1 Group lies in providing low-emission (fixed line) technology, which is facing low demand in the short term, and thus in higher production costs for data traffic in mobile communications with a partial lack of utilization of the energy-efficient fixed networks.

Assessment of the exposure of the company's assets and business activities to these climate-related transition risks

For most customers, telecommunications are a commodity, a part of daily life that cannot be replaced or compensated for by other services. Climate-related transition risks for the business model of telecommunications providers such as the A1 Group can therefore be regarded as non-critical. The risk related to an industry-standard return on investment in the case of fiber for example is partly reduced by government subsidies, while the speed of the roll-out is controlled by the regulation of supply and demand.

Resilience of the strategy and the business model in relation to climate change

Telecommunication networks are characterized by redundant architecture and regional nodes – as far as both wired and wireless infrastructure is concerned. This offers the advantage that regional (climate-related) events may have regionally limited impacts, but may not produce any overall burden on the network. The more decentralized the network component is, the lower the impacts of possible disruptions are. This, combined with a constantly growing network and thus smaller cell units, helps create a certain basic resilience in the telecommunications infrastructure and thus of the A1 Group's products and services.

The infrastructure expansion and maintenance process also aims to minimize potential disruptions – including climate-related outages – through design, placement, regular maintenance, and predictive actions (e.g. through predictive analytics). Sites exposed to an elevated risk will be subject to special monitoring in the future in order to minimize the increasing risks through countermeasures.

A distinction is made between the following risk exposures, which are resolved accordingly by using management strategies:

- Risk avoidance involves making decisions and taking actions to prevent sources of risk and risk-generating factors.
- In the case of risk mitigation, measures are taken either to reduce the probability of occurrence or to reduce the possible extent of any damage.
- Through risk transfer, risks are partially or completely transferred to third parties.
- Another strategy involves risk acceptance. Risks are consciously entered into either because there is sufficient risk coverage potential or because the risk control measures are associated with disproportionately high costs. The decision whether to accept a risk is made by the responsible managers in the relevant departments or by the Management Board, coordinated with Enterprise Risk Management, and are transparently documented.

In course of the climate risk assessment, we also evaluated the resilience of the business model with regard to the physical and transition risks.

Physical risks

Experience from climate disasters in the immediate past and their impacts on the provision of services suggests that the business model is resilient in the short to medium term. On the one hand, the impacts of climate change are not yet noticeable in terms of frequency and intensity, while, on the other hand, relevant physical risks are adequately covered by insurances. The risks that have been identified do not in any case affect our most critical sites, such as data centers or major traffic hubs, headquarters or warehouses.

Transition risks

Transition risks relate on the one hand to rising costs in connection with the taxation of emissions (CO₂) and, on the other hand, risks such as consumer behavior and increasing demand for data volumes, which can also turn into an opportunity as consumers become more aware of energy consumption and the efficiency of technologies.

In summary, the A1 Group will proactively monitor the impacts of climate change on our business model to take preventive measures in good time.

Impact, risk and opportunity management

E1-2 – Policies related to climate change mitigation and adaptation

A1 Group has established a set of policies that address the material topics of climate change and energy and apply across all subsidiaries. The Environmental Policy also extends to the full upstream and downstream value chain. All policies are publicly available on the A1 Group website and accessible to internal and external stakeholders. Oversight of implementation rests with the Head of Group ESG.

Environmental Policy

- **Content:** Our Environmental Policy sets the foundation for integrating environmental protection into our operations and supply chain. It commits the Group to reducing emissions, improving energy efficiency, and promoting responsible sourcing in line with the Paris Agreement. The policy emphasizes transparency, stakeholder engagement, and continuous improvement. Progress is monitored through regular reporting of the relevant environmental KPIs.
- **Third party standards or initiative relevant for the A1 Group:** UN Sustainable Development Goals (SDGs), Science Based Targets initiative (SBTi), GHG Corporate Accounting and Reporting Standard, JAC (Joint Alliance for CSR)

Clean Energy Strategy

- **Content:** The Clean Energy Strategy provides the framework for the energy transition across our operations. It focuses on increasing energy efficiency, reducing electricity consumption, and maximizing the share of renewables in our energy mix. The strategy prioritizes renewable energy sources such as wind, solar, and green hydrogen, while excluding new hydropower and grey hydrogen due to their environmental impacts. Renewable electricity is sourced through on-site generation, Power Purchase Agreements (PPAs), and Guarantees of Origin (GOs). The approach is tailored to local market conditions and supported by transparent reporting on energy use, emissions, and renewable energy share. Regular reviews ensure continued relevance and alignment with evolving market and regulatory frameworks.

Sustainable Business Travel Guideline

- **Content:** The Sustainable Business Travel Guideline targets emission reductions by promoting low-carbon travel practices. It encourages employees to prioritize virtual meetings, reduce travel frequency, and favour public transport. Air travel is limited to routes over 500 km, with domestic flights requiring prior approval. The guideline is integrated into local travel policies and subject to ongoing monitoring as well as periodic reviews to ensure its effectiveness in minimizing environmental impact.

E1-3 – Actions and resources in relation to climate change policies

To achieve our Net-Zero ambition, A1 Group is committed to reducing greenhouse gas (GHG) emissions across all scopes by 90% by 2040, using 2019 as the baseline year. This target underscores our commitment to addressing climate risks and aligning with global sustainability standards. Our climate strategy covers the full value chain, targeting Scope 1 (direct emissions), Scope 2 (indirect emissions from energy use), and Scope 3 (other indirect emissions). Focused actions and dedicated resources support our efforts to transform operations, enhance energy efficiency, and strengthen collaboration with stakeholders. These measures to reduce Scope 1, 2 and 3 emissions are already in place and will be continued until 2030 (Scope 1 and 2) until 2040 (Scope 3).

Emission reduction of our own operation

Our approach to reducing Scope 1 and Scope 2 greenhouse gas emissions is driven by a comprehensive Climate Transition Plan, centered on five focus areas: boosting energy efficiency, increasing the use of renewable energy, transitioning our fleet to low-carbon vehicles, modernizing our network, and optimizing other energy-consuming assets. These actions are implemented across the entire A1 Group.

These initiatives will continue to drive progress toward our Net-Zero targets, significantly cutting Scope 1 and Scope 2 emissions. By 2025, we achieved a 63% reduction compared to the 2019 baseline, keeping us ahead of the trajectory toward a 90% reduction by 2030.

Energy efficiency

- **Content and timeframe:** A1 Group consumes around 1 TWh of energy annually, with roughly 77% used to operate our fixed and mobile access networks. We target reductions in Scope 1 and 2 emissions by improving energy efficiency and optimizing energy use across the network. This approach also helps to mitigate exposure to rising energy costs and future price volatility, allowing us to meet growing data demand without proportionally increasing energy consumption. Progress is measured using the Energy Efficiency Indicator (MWh/TB). Key initiatives include:

- Continuing our network modernization, rolling out energy-efficient 5G technology and fiber by 2030 while gradually phasing out legacy systems.
- Prioritizing energy-efficient network equipment to minimize operational electricity consumption.
- Optimizing energy use through network configuration improvements and deploying digital tools, AI, and smart features like 5G sleep mode.
- Consolidating mobile and fixed network and data center assets, leveraging virtualization and cloud technologies to further reduce energy consumption.

On-site renewable energy production and renewable electricity procurement

- **Content and timeframe:** Our approach focuses on two main areas. First, we aim to expand the number of mobile base stations with on-site renewable energy generation and storage, reducing dependence on fossil fuel-powered generators. Second, we seek to match more of our electricity consumption with renewable energy certificates and, where feasible, Power Purchase Agreements (PPAs). We acknowledge that procuring renewable electricity can be challenging in markets with less developed renewable energy infrastructure. Nevertheless, our goal is to support the transition from fossil fuels to renewable energy, adapting our procurement practices as the market evolves. Progress is tracked using the share of renewables in electricity (%). Key initiatives include:
 - Continuing to implement our renewable electricity procurement strategy to match consumption with renewable sources through the grid or PPAs, aiming for 100% renewable electricity.
 - Monitoring renewable energy market developments and participating in innovation projects to accelerate the energy transition through improved procurement practices or innovative partnerships.
 - Expanding on-site renewable generation by installing photovoltaic systems and small wind turbines at sites, and, where feasible, larger photovoltaic installations to increase self-produced renewable electricity.

Increasing the share of low-carbon vehicles in the fleet

- **Content and timeframe:** Our goal is to shift from internal combustion engine (ICE) vehicles to electric vehicles (EVs) powered by renewable electricity, as well as hybrid (HEV) and plug-in hybrid (PHEV) models. This transition will account for vehicle availability, government incentives, tax benefits, and operational requirements. Progress is measured by the Share of Non-ICE Vehicles (%). Key initiatives include:
 - Reduce fleet emissions by decreasing the share of internal combustion engine (ICE) vehicles by 2030.
 - Support EV adoption through the installation of charging infrastructure at company sites.
 - Raise awareness and provide training for employees on the benefits of low-carbon vehicles and efficient driving practices.
 - Optimize fleet operations to maximize the use and efficiency of low-carbon vehicles.

Modernization of heating, ventilation, and air conditioning systems across our networks, data centers, and other assets

- **Content and timeframe:** We are modernizing HVAC systems across our networks, data centers, and other assets by upgrading to energy-efficient models, implementing free cooling, optimizing hot and cold aisles in data centers, and enhancing heat recovery where feasible. Progress is measured by absolute electricity savings (MWh). Key initiatives include:
 - Gradually replacing outdated, energy-inefficient HVAC and fossil fuel heating systems with modern, energy-efficient alternatives to reduce energy use and enhance operational sustainability.
 - Maximizing the use of free cooling in locations with suitable climate conditions by leveraging natural airflow to decrease energy consumption.
 - Implementing advanced cooling solutions in data centers, including optimized hot and cold aisle containment and upgraded cooling infrastructure to increase efficiency and lower energy use.

Emission reduction of our value chain operation

We aim to reduce scope 3 emissions by 90% by 2040 from our 2019 baseline. Regarding our progress in 2025, we took actions, such as collaborating with key suppliers to decarbonize their operations, significantly lowering our upstream emissions. Additionally, we are optimizing employee business travel by promoting environmentally friendly options. To address downstream emissions, we are refurbishing Customer Premises Equipment (CPEs), offering refurbished mobile phones, and gradually transitioning our services to a device-less model. These initiatives align with our policy objectives and targets, promoting sustainability throughout our value chain, and are implemented across the entire A1 Group.

These key actions are expected to significantly reduce our Scope 3 emissions, contributing to our target of a 90% reduction by 2040 compared to the 2019 baseline. In 2025, we achieved a decrease of 22% compared to our 2019 baseline, putting us close to the Net-Zero reduction trajectory.

Key supplier engagement

- **Content and timeframe:** We aim to reduce upstream carbon emissions by working with key suppliers, including network equipment manufacturers, to align their climate goals with ours and accelerate decarbonization. All purchased materials are assessed regarding potential impacts, risks, and relevance. On this basis, material groups are clustered and assigned to suppliers. Subsequently, suppliers are categorized into three risk groups – low, medium, and high. Our collaboration focuses on suppliers with medium and high risk. The activities are defined within our Group Responsible Sourcing Policy and Group Responsible Sourcing Program (see S2-1).

Supplier climate ambitions and performance will continue to be key factors in procurement. We assess the outcome of our actions based on Scope 3 emissions from purchased goods and services, as well as capital goods. For all our further engagement activities, a key lever is our membership in the Joint Alliance for CSR (JAC) and activities implemented in collaboration with our peers. Through our activities, we continue to engage tier 2 and tier 3 suppliers by communicating our climate goals and to encourage emissions reductions. Our actions include:

- Enhancing our Supplier Engagement Program to keep suppliers informed about our climate action plans and set clear expectations for climate action and disclosure in our supply chain. Together with our industry peers in JAC, in 2025, we assessed the maturity of 734 vendors, 46 of whom have collectively taken 490 environmental pledges. As a continuation of this program, we have also awarded the most committed vendors with recognition badges to honor suppliers taking meaningful action on managing GHG emissions in 2025. Participation in this program is expected by all our medium- and high-risk vendors. The supplier engagement program ensures that our suppliers are informed about our climate action plans and our expectations for climate action and disclosure.
- Continuous collaboration with industry peers and JAC to engage key equipment and service suppliers in the telecommunications sector, aligning on climate ambitions and emissions reduction opportunities. Through our Carbon Reduction Program, we have worked directly with 39 suppliers who have the biggest impact on our Scope 3 carbon footprint, focusing on core ICT products and products with an expected large impact on our industry emissions. These activities are targeting our high-risk vendors.
- Explore the use of carbon data analytics, particularly Life Cycle Assessment (LCA) as the gold standard, Ecorating or an internal carbon price to inform procurement decisions.
- For TierN suppliers, we co-organized, with our peers, the 11th JAC supplier Forum in Hong Kong, addressing the largest sustainability risks in global ICT supply chains, climate change and energy decarbonization.

Other supplier engagement

- **Content and timeframe:** Our decarbonization efforts extend beyond our key suppliers to include others as well. We aim to collaborate in various areas to explore additional decarbonization opportunities, such as refurbishment and trade-in programs, partnerships that decouple business growth from network expansion, and more. We assess the outcome of our actions based on Scope 3 emissions from purchased goods and services, as well as capital goods. Our actions include:
 - We strive to enhance our refurbishment programs to lower emissions by decreasing spending on new equipment procurement.
 - We continue to explore potential emission reductions through active network sharing, which should help us to partially decouple network growth from business growth.
 - In addition, we have continued improving tools, processes, and knowledge for procurement teams to integrate climate considerations into supplier selection and buying decisions. In 2025, we started with a series of Responsible Buyers Training, targeting internal buyers, enabling them to recognize the biggest levers for supplier engagement and impacts across our Group carbon footprint.

Metrics and targets

E1-4 – Targets related to climate change mitigation and adaptation

The targets outlined focus on climate change mitigation and energy efficiency, applying to the A1 Group and its subsidiaries. None of the targets or the related metrics were adjusted during the reporting year. The targets were defined by Group ESG together with the subsidiaries, approved by the Management Board and Supervisory Board, and aligned with our key shareholders, América Móvil and ÖBAG.

Scope 1 and Scope 2 market-based greenhouse emissions reduction by 90% until 2030

- **Target definition and time horizon:** Scope 1 and Scope 2 greenhouse emissions reduction by 90% until 2030 compared to the 2019 baseline. This target is part of our near-term Net-Zero goal, validated by the SBTi, and aligns with the GHG Protocol Corporate Accounting and Reporting Standard.
- **Target performance and review:** Target evaluation occurs twice a year. In 2025, we achieved a reduction of 12% compared to the previous year and 63% compared to our 2019 baseline.

Scope 3 greenhouse emissions reduction by 90% until 2040

- **Target definition and time horizon:** Reduction of Scope 3 CO₂e emissions by 60%¹⁾ until 2030 and a reduction by 90% until 2040 compared to 2019 baseline. This target is part of our Net-Zero goal, validated by the SBTi, and aligns with the GHG Protocol Corporate Accounting and Reporting Standard. The target covers 93% of our Scope 3 greenhouse gas inventory.
- **Target performance and review:** Target evaluation occurs annually. In 2025, Scope 3 emissions increased by 6% compared to the previous year. Compared to the 2019 base year, emissions decreased by 22%.

Increase energy efficiency by 80% until 2030

- **Target definition and time horizon:** Recognizing the importance of energy efficiency in telecommunications, particularly in mobile and fixed networks, we have set a target to improve energy efficiency by 80% by 2030 compared to the 2019 baseline. This target covers electricity used for data transmission across both mobile and fixed networks and is measured in MWh per terabyte (TB). As data traffic grows, enhancing energy efficiency is key not only for meeting our sustainability goals but also for ensuring long-term operational efficiency. Our approach follows industry best practices, aiming to reduce the energy intensity of data transmission while maintaining high network performance and reliability. Investments in network modernization – including 5G deployment, fiber rollout, and upgrading to more efficient equipment – help lower power consumption, improve service quality, and reduce operational costs. These efforts demonstrate our commitment to minimizing environmental impact while supporting the increasing demand for digital services.
- **Target performance and review:** Target evaluation occurs twice a year. In 2025, we achieved an increase in energy efficiency of 16% compared to the previous year and of 66% compared to our 2019 baseline.

GHG emission reduction targets and decarbonization levers

in t CO ₂ e	Base year	Milestones and target years ¹⁾			
	2019	2028	2030	2035	up to 2040
Scope 1 and 2	253,929	68,642	47,957	25,393	25,393
Use of renewable energy	-	55,050	36,079	22,145	22,145
Energy efficiency and consumption reduction	-	6,371	5,072	1,868	1,868
Fleet transformation	-	7,222	6,806	1,380	1,380
Other areas (e. g. buildings)	-				
Expected Scope 3 emissions	668,734	410,794	353,474	210,174	66,873
Total GHG emissions	922,663	479,436	401,431	235,566	92,266

¹⁾ The milestones for 2028, 2030, and 2035 are defined based on the measures set out in the CTP and the expected reductions across the value chain.

¹⁾ Includes the Scope 3 categories 1 (Purchased goods and services), category 2 (Capital goods), category 3 (Fuel- and energy-related activities) and category 11 (Use of sold products). These categories represent 90% of the company's total scope 3 emissions.

E1-5 – Energy consumption and mix

Accounting principles

A1 Group calculates energy consumption following internationally recognized principles to ensure accuracy, transparency, and consistency. Direct energy use is based primarily on data from energy supplier invoices. When direct data is unavailable — due to differing billing cycles or situations where A1 Group is not directly invoiced, such as tenant arrangements — consumption is estimated using historical data, expert judgment, and comparison periods.

For energy billed in volume or mass units, standardized conversion factors from the International Energy Agency (IEA) and aligned with IPCC AR5 guidelines are applied to normalize data. Self-produced energy is measured directly through installed monitoring systems to capture actual production.

In certain countries, diesel and petrol used in internal combustion engine (ICE) and hybrid vehicles include a mandated share of biofuels. The resulting biogenic emissions are reported separately in line with the GHG Protocol alongside Scope 1 emissions.

Calorific conversion factors from IEA and BEIS databases are applied for gaseous and liquid energy sources to ensure consistent emission calculations. This methodology ensures that energy consumption reporting is accurate, complete, and aligned with best practices, forming the foundation for calculating Scope 1 and Scope 2 greenhouse gas emissions.

Energy consumption and mix

	2025	2024	Δ
Consumption from fossil sources (in MWh) ¹⁾	271,744	280,009	-3%
Consumption from renewable sources (in MWh)	721,418	696,493	4%
thereof fuel consumption for renewable sources including biomass, biofuels, biogas, hydrogen from renewable sources, etc. (in MWh)	2,596	3,652	-29%
thereof consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (in MWh)	708,442	684,086	4%
thereof consumption of self-generated non-fuel renewable energy (in MWh)	10,380	8,755	19%
Total energy consumption (in MWh)¹⁾	993,162	976,502	2%
thereof share of fossil sources (in %)	27.4	28.7	-1 pp
thereof share of renewable sources (in %)	72.6	71.3	1 pp

¹⁾ Due to improved data quality, the figure for 2024 has been updated.

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

Accounting principles

A1 Group calculates its greenhouse gas (GHG) emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The methodology covers all greenhouse gases listed under the Kyoto Protocol and ensures consistency, transparency, and comparability across all emission scopes.

SUSTAINABILITY STATEMENT

Emission factors are sourced from internationally recognized databases such as the International Energy Agency (IEA), DESNZ, and RE-DISS, with all emissions reported in CO₂ equivalents (CO₂e). These factors are selected for their scientific robustness and regional relevance to accurately reflect A1 Group's operational context. The operational control approach defines A1 Group's reporting boundary, focusing on emissions that the company can directly influence. Wherever possible, primary data is used to enhance accuracy, and all GHG data is calculated and managed using a third-party, independently verified cloud-based system.

Biogenic emissions and, for the first time in 2025, HCFCs (hydrochlorofluorocarbons) are excluded from Scope 1 and from the total. This adjustment is applied retroactively to 2024 data and is aligned with the Kyoto Protocol and the GHG Protocol.

The accounting of Scope 3 emissions follows the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard and sector-specific guidance from ITU-T, GeSI, and GSMA (Guidance for Assessment of Scope 3 Emissions for Operators). For Purchased goods and services and Capital goods (categories 1 and 2), A1 Group collects supplier-specific data, including life-cycle assessments (LCA), to calculate emissions. When such data is unavailable, a hybrid method is applied, multiplying the supplier's emissions intensity by the spending amount, as defined in the GHG Protocol. If neither dataset is available, an Environmentally Extended Input-Output (EEIO) spend-based method is used.

Two approaches are applied for Use of sold products (category 11). First, for mobile devices (e.g. smartphones and tablets), emissions are calculated by multiplying the number of devices sold by their use-phase LCA emissions when available. Data sources include supplier LCAs and the Eco Rating initiative. Second, for the customer-premises equipment and other energy-consuming equipment (e.g. routers and set-top boxes) emissions are calculated based on the number of units, their annual electricity consumption and expected lifetime, and the country-specific electricity emission factors from the same source as used for Scope 2 (location-based) calculations.

The reported Scope 3 categories represent over 90% of total Scope 3 emissions, in line with the SBTi Net-Zero Standard. These categories are prioritized in A1 Group's reporting and emissions management process. All 15 Scope 3 categories are screened every three to four years, most recently in spring 2024, with 30% of the underlying data derived from primary sources.

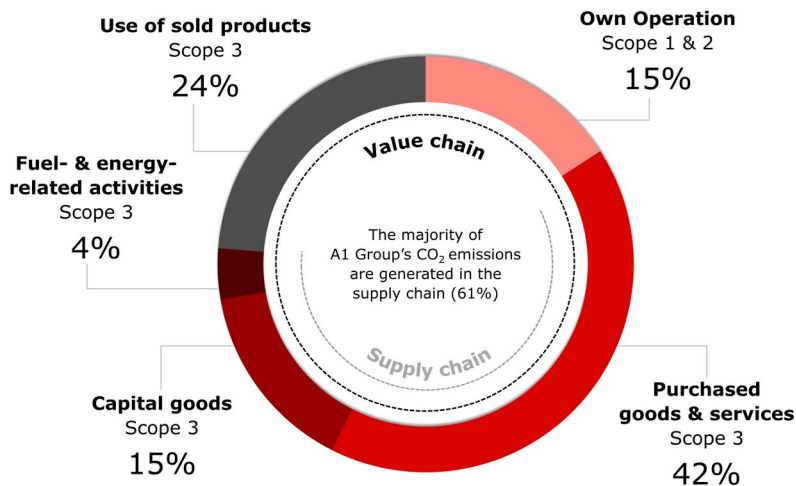
In line with best practices under the GHG Protocol and SBTi standards, A1 Group recalculates historical GHG data, including the base year, whenever a methodological update or a significant change in activities results in a variation of 5% or more in total Scope 1, 2, and 3 emissions. This approach ensures the continued accuracy and representativeness of the base year used to track progress toward A1 Group's GHG reduction targets. In the event of such changes, A1 Group communicates the adjustments transparently in its sustainability reporting.

Direct and indirect GHG emissions

	Retrospective				Milestones und target years ²⁾			
	2025	2024	Δ	Base year 2019	2028	2030	Target year 2040	Annual emission reduction % target / Base year ³⁾
Scope 1¹⁾								
Gross Scope 1 GHG emissions (in t CO ₂ eq)	17,234	18,801	-8%	26,951	13,592	11,878	2,695	-5%
Share of Scope 1 GHG emissions from regulated emission trading schemes (in %)	-	-	-	-	-	-	-	-
Scope 2 (in t CO₂eq)								
Gross location-based Scope 2 GHG emissions	217,147	265,117	-18%	248,559	-	-	-	-
Gross market-based Scope 2 GHG emissions	76,586	87,264	-12%	226,979	55,050	36,079	22,698	-8%
Significant Scope 3 emissions (in t CO₂eq)⁴⁾								
Gross Scope 3 GHG emissions	523,252	492,687	6%	668,734	410,794	353,474	66,873	-4%
1 Purchased goods and services	257,602	240,838	7%	321,350	197,401	169,857	32,135	-4%
2 Capital goods	91,691	104,645	-12%	152,652	93,772	80,687	15,265	-4%
3 Fuel and energy-related activities	25,467	25,670	-1%	50,584	31,073	26,737	5,058	-4%
11 Use of sold products	148,491	121,534	22%	144,148	88,548	76,193	14,415	-4%
Total GHG emissions (in t CO₂eq)								
Total GHG emissions (location-based)	757,633	776,606	-2%	944,243	424,386	365,352	69,568	-4%
Total GHG emissions (market-based)	617,071	598,753	3%	922,663	479,436	401,431	92,266	-4%

¹⁾ Biogenic emissions 2025: 676 t CO₂eq (2024: 960 t CO₂eq).
²⁾ The milestones for 2028, 2030, and 2035 are defined based on the measures set out in the CTP and the expected reductions across the value chain.
³⁾ For the calculation of the annual reduction of scope 1 and 2 market-based emissions, the year 2030 is used as the reference (see E1-4).
⁴⁾ Due to improved data quality, the figure for 2024 has been updated.

Total carbon emissions 2025



Direct and indirect GHG emissions per country

in tCO ₂ eq	Scope 1			Scope 2						Scope 3		
	2025	2024	Δ	location-based			market-based			2025	2024	Δ
				2025	2024	Δ	2025	2024	Δ			
Austria ¹⁾	6,900	8,765	-21%	40,634	49,305	-18%	2,341	2,504	-7%	144,521	173,234	-17%
Bulgaria	2,970	3,341	-11%	54,802	77,813	-30%	15,761	16,876	-7%	132,421	101,245	31%
Croatia	2,504	2,170	15%	12,388	15,375	-19%	3,674	4,410	-17%	51,250	56,706	-10%
Belarus	1,190	1,691	-30%	25,915	28,756	-10%	25,915	28,756	-10%	86,810	61,857	40%
Slovenia	331	375	-12%	8,788	9,670	-9%	53	55	-2%	18,403	22,031	-16%
Serbia	2,072	1,377	51%	54,500	60,538	-10%	19,656	22,700	-13%	56,560	45,178	25%
North Macedonia	1,229	1,043	18%	19,862	23,389	-15%	9,184	11,963	-23%	33,275	32,425	3%
A1 Digital ²⁾	39	40	-3%	259	271	-4%	1	1	59%	12	11	8%

¹⁾ Material scope 3 emissions produced by A1 Digital are reported in the Austria segment.

²⁾ A1 Digital includes the German and Swiss part of the activities of A1 Digital (Austrian and Bulgarian parts are already reported in their respective segments).

GHG intensity per net revenue

in t CO ₂ eq/EUR	2025	2024	Δ
Total GHG emissions (location-based) per net revenue	0.0001384	0.0001461	-5%
Total GHG emissions (market-based) per net revenue	0.0001127	0.0001127	0%

Connectivity of GHG intensity based on revenue with financial reporting information

in TEUR	2025	2024
Net revenue used to calculate GHG intensity	5,474,348	5,315,033
Net revenue (other)	-	-
Total net revenue	5,474,348	5,315,033

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

A1 Group's climate strategy prioritizes direct greenhouse gas (GHG) emission reductions within our operations (Scopes 1 and 2) and in collaboration with stakeholders across our value chain (Scope 3). While we recognize the potential contribution of GHG removals and carbon credit-financed mitigation projects to achieving Net-Zero, these measures are currently not part of our strategy. We consider them supplementary tools to be used only after achieving substantial direct emission reductions.

At present, A1 Group does not engage in GHG removal activities or finance offset projects through carbon credits. Our efforts are focused on reducing emissions at source – by improving energy efficiency, transitioning to renewable electricity, and optimizing network operations. We believe that direct reductions represent the most credible and impactful path to mitigating climate change.

A1 Group acknowledges that reaching Net-Zero may ultimately require some level of GHG removal. If pursued in the future, our approach will be guided by the following principles:

- **Emission reduction first:** We aim to achieve at least a 90% reduction in emissions from our baseline before considering any GHG removals. This ensures our focus remains on eliminating emissions within our operations and supply chain.
- **Technological maturity and credibility:** We will only adopt GHG removal solutions that are scientifically proven, transparent, verifiable, and aligned with recognized standards. Ensuring credibility and integrity will be a prerequisite for any future engagement.
- **Alignment with Net-Zero goals:** Any future use of removals or carbon credits will support, not replace, direct emission reduction efforts and will be fully consistent with our long-term Net-Zero strategy.

A1 Group remains committed to transparency and continuous evaluation. Although we are currently not involved in GHG removals or offset mechanisms, we will:

- Monitor advancements in removal technologies and the evolving carbon credit market.
- Align with emerging standards and best practices under international frameworks.
- Provide transparent reporting on our position, progress, and any future considerations related to GHG removals and carbon credits.

E1-8 – Internal carbon pricing

A1 Group is committed to reducing greenhouse gas (GHG) emissions through direct actions. We acknowledge the potential of internal carbon pricing as a tool to drive emission reductions and guide sustainable decisions. While we do not currently apply an internal carbon price, we are evaluating its introduction to assess whether it could further strengthen our GHG reduction efforts. Our current focus remains on the effectiveness of existing sustainability strategies and direct emission reduction measures. If implemented, our approach will be guided by the following principles:

- **Monitoring and evaluation:** A1 Group continuously tracks global best practices and emerging trends related to internal carbon pricing. We regularly assess its potential advantages and limitations within our operational context, considering regulatory developments, industry benchmarks, and our sustainability performance.
- **Alignment with emission reduction goals:** Any future adoption of internal carbon pricing would be aligned with our climate targets. We would consider introducing it if it could create stronger incentives for emission reductions, enhance the cost-effectiveness of sustainability initiatives, or improve resilience to evolving carbon regulations and market dynamics.
- **Flexibility and responsiveness:** Our position on internal carbon pricing remains flexible. We will revisit this topic as needed and may integrate such a mechanism into our sustainability framework in response to market developments, regulatory shifts, or opportunities to further strengthen our environmental performance.
- **Transparency:** Even without an internal carbon price in place, we remain committed to transparency and accountability. We will continue to inform stakeholders about our position, disclose our emission reduction strategies, and communicate any future plans related to internal carbon pricing in line with our broader sustainability commitments and business objectives.

E5 Resource use and circular economy

Digital communication solutions are often environmentally friendly, as they can significantly reduce the consumption of energy and resources. However, this requires increasingly powerful devices and components, which — due to constant technological progress and customer behavior — are replaced at ever shorter intervals. The production of devices, infrastructure, and packaging materials make intensive use of resources and raw materials, which results in negative impacts on the environment and the ecosystem. Although the A1 Group is not a manufacturer of hardware, we procure ICT components and electronic devices from a global supply chain — products that often contain critical raw materials whose extraction is associated with precarious conditions and limited availability. Against this background, we are increasingly focusing on the supply chain and on closer cooperation with all actors within the supply chain in order to ensure long-term resilience.

The A1 Group promotes the transformation from a linear to a circular economy in order to reduce resource consumption. We are guided here by the 9R model: Refuse, Reduce, Reuse, Repair, Refurbish, Recycle, Recover, Rethink, Redistribute.

The topics relating to resource inflows and outflows were assessed as material in the course of the double materiality assessment, as they have negative impacts on the environment. Based on our business model, we have identified mobile devices, fixed devices, infrastructure equipment, network equipment, and packaging material as material resource inflows. As we are not active in the manufacturing sector, the packaging material we purchase and place on the market is the only material resource outflow.

Impact, risk and opportunity management

E5-1 — Policies related to resource use and circular economy

The guidelines and policies apply to all subsidiaries. They are published on the A1 Group website.

Environmental Policy

- **Content:** Our environmental policy focuses on climate change and energy, water, biodiversity, sustainable procurement, the supply chain, the promotion of the circular economy, and the reduction of waste. The aim of our environmental policy is to minimize the environmental impact of our company. To this end, we are committed to keeping materials, components, and products in circulation for as long as possible.
- **Responsibility:** Head of Group ESG

Responsible Sourcing Policy

- **Content:** The policy on responsible sourcing is based on our Code of Conduct (see G1). Within the scope of this policy, suppliers are required to comply with our ESG standards. These include, among others, the following environmental standards: our suppliers are called on to take action to promote the circular economy and reduce waste (see also S2-1).
- **Responsibility:** Director of Group Technology and Transformation
- **Third party standards or initiative relevant for the A1 Group:** US Dodd-Frank Act (compliance with the principles of responsible and ethical sourcing of minerals), EU regulation on conflict minerals

Supplier Code of Conduct

- **Content:** Our Supplier Code of Conduct sets out ethical, environmental, and social standards. Suppliers must comply with the respective environmental laws, minimize their ecological footprint, and promote sustainable practices. For example, we encourage our suppliers to integrate the principles of the circular economy (e.g. the 9R model) into the entire product life cycle – from development and production to use and end-of-life (see also S2-1).
- **Responsibility:** Director of Group Technology and Transformation
- **Third party standards or initiative relevant for the A1 Group:** Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the labor and social standards of the International Labor Organization (ILO)

Sustainable Packaging Guideline

- **Content:** The procurement and use of packaging make a significant contribution to our negative environmental impacts. To minimize these, the guideline for sustainable packaging defines quality criteria for procurement. These include, among other things, the origin of the fibers, the absence of coatings, the use of mineral oil-free printing ink, the minimization of adhesives, and the avoidance of decorative elements such as stickers. Another focus is on the use of reusable or recyclable packaging material in order to reduce the consumption of raw materials. Particular attention is paid to paper and cardboard packaging, while the use of plastic is to be largely avoided.
- **Responsibility:** Head of Group ESG
- **Third party standards or initiative relevant for the A1 Group:** Recommendations of the EuPIA (European Printing Ink Association)

E5-2 – Actions and resources related to resource use and circular economy

The following measures describe our activities to increase the collection volume of waste electrical and electronic equipment.

Take-back and refurbishment of Customer Premises Equipment (CPEs)

- **Content and time horizon:** We started operating a refurbishment center in Bulgaria in 2016. CPEs such as modems and media boxes that have been used but are still functional undergo a comprehensive refurbishment process. The refurbished devices come from the markets in Austria and Bulgaria. In addition, devices from A1 Austria are refurbished directly at the logistics center in Hagenbrunn (Austria) or by a partner company in Lower Austria in order to be put back into circulation. This action will be continued.
- **Expected result and progress:** By refurbishing CPEs, the service life of the devices is extended, which reduces resource inflows and the demand for primary raw materials.
- **Scope:** A1 Austria, A1 Bulgaria

Take-back, refurbishment and recycling of mobile phones

- **Content and time horizon:** All of our subsidiaries offer various take-back options for mobile phones, which are then sent for recycling or refurbishment. This action will be continued.
- **Expected result and progress:** By recycling mobile phones, primary raw materials are kept in circulation for longer. Refurbishment extends the service life of the devices, which in turn reduces the demand for primary raw materials.
- **Scope:** All subsidiaries of the A1 Group

eSIM transition

- **Content and time horizon:** All our subsidiaries enable their customers to seamlessly switch from a physical plastic SIM card to an eSIM (embedded SIM). The eSIM performs the same functions as a conventional SIM card. This measure will continue to be implemented.
- **Expected result and progress:** By switching to eSIMs, the need for plastic, packaging, and transportation is reduced, which in turn reduces the demand for primary raw materials.
- **Scope:** All subsidiaries of the A1 Group

Metrics and targets

E5-3 – Targets related to resource use and circular economy

With its voluntary recycling and refurbishment target, the A1 Group has set itself the target of keeping mobile devices, CPEs (customer premises equipment), and their raw materials in circulation for as long as possible in order to minimize the use of primary raw materials. According to the waste hierarchy of the 9R model, this target addresses the Reuse, Refurbish and Recycle stages.

Circular economy

- **Target definition and time horizon:** The takeback of devices is increased up to 50% compared to the volume distributed yearly by 2030.
- **Target measurement and review:** The target is measured once a year. In 2025, around 28% of devices were taken back (in proportion to the quantity put on the market in 2025).
- **Scope:** All subsidiaries of the A1 Group

E-Waste

- **Target definition and time horizon:** We aim for 100% sustainable processing of CPEs (modems, routers, TV receivers, etc.) by 2030.
- **Target measurement and review:** The target is measured once a year. In 2025, 100% of returned CPEs were recycled or refurbished.
- **Scope:** All subsidiaries of the A1 Group

E5-4 – Resource inflows

Based on the A1 Group's business model, the product groups mobile devices, fixed devices, infrastructure equipment, network equipment, and packaging material were identified as material resource inflows. The first three product groups may contain critical raw materials such as rare earths. The A1 Group purchases these from external suppliers and is therefore dependent on the information they provide when it discloses the product composition. Because of the currently limited availability of data, only the weight of the product groups involving mobile devices and packaging material can be published for the 2025 financial year. The weight of the packaging material is determined locally by the subsidiaries. Life cycle assessments (LCA) are used to extrapolate weights in the mobile devices product group (see table Total weight of resource inflows).

Accounting principles

As only a limited number of LCAs providing information on the composition of the products are currently available for fixed devices, infrastructure equipment, and network equipment, a valid extrapolation is currently not possible. However, the A1 Group is working closely with the JAC (Joint Alliance for Corporate Social Responsibility), a voluntary association of telecommunications companies, to increase the number of LCAs. Weights for the infrastructure equipment and network equipment product clusters will be published on this basis in the future. For mobile phones for which a life-cycle assessment (LCA) is available, the weight was taken directly from this analysis. For devices without an LCA, the average weight was determined based on existing LCAs.

Total weight of resource inflows

in t	2025	2024	Δ
Mobile devices	354	353	0%
Packaging material	445	513	-13%

The amount of packaging material placed on the market decreased by 13% compared to the previous year, as existing stock was increasingly utilized in 2025.

E5-5 – Resource outflows

As the A1 Group is not active in the manufacturing sector, the packaging material purchased and placed on the market represents the only material resource outflow. The Sustainable Packaging Guideline was implemented in order to make this resource outflow as environmental-friendly as possible (see E5-1). In addition, all subsidiaries are certified in accordance with ISO 14001 (certification for environmental management systems), A1 Slovenia and A1 Austria are also EMAS-validated. This ensures that every subsidiary has implemented an operational waste management system.

Accounting principles

The weight and proportion of recyclable materials in the packaging material has been determined locally by the subsidiaries based on the quantities purchased. Packaging material made of paper and wood was classified as recyclable, while plastic packaging was divided into non-recyclable and recyclable materials. Packaging materials consisting of several components were classified based on the majority principle in the category from which the majority of the material originated.

In 2025, 445 tons of packaging material were put into circulation by the A1 Group, of which 100% of the packaging was made from recyclable materials.

Social information

Human Rights

As a member of the UN Global Compact, the A1 Group is committed to adhering to international standards in the areas of human rights, labour, environment, and anti-corruption. These requirements are incorporated, among other elements, into the Code of Conduct, the Group-wide purchasing conditions and the Supplier Code of Conduct.

The Code of Conduct (see G1-1) contains a clear commitment to the protection and respect of human rights. In countries with differing legal frameworks, the A1 Group strives to uphold higher human rights standards, with the protection of employees being the top priority. In the event of a conflict, the company complies with national law while also seeking to uphold its human rights obligations to the greatest extent possible.

As one of the largest communications providers in the CEE region, the A1 Group also takes responsibility for upholding freedom of opinion and expression. It advocates for open access to the Internet and enables users to exchange, access, and share information and content freely, within the framework of applicable laws.

With the group-wide Human Rights Policy revised in August 2025, the company reaffirms and clarifies this commitment. The policy covers the human rights of A1 Group employees but also extends to customers, business partners, and the entire supply chain. Any human rights related incidents may be reported via the whistleblowing system [tell.me](#), which is accessible to both internal and external stakeholders and supports anonymous submissions (for more information about the grievance mechanism see G1-1).

Human Rights Policy

- **Content:** The Human Rights Policy aims to promote and safeguard human rights, including compliance with and the implementation of international standards. We focus on:
 - The obligations to respect human rights as an employer
 - Human rights in the supply chain (self-declaration and audits; see S2)
 - Our responsibility and role in the digitalization of society
 - Data privacy and information security
 - Our governance structure for human rights
 - Human rights-related due diligence in Mergers & Acquisitions

The policy describes our commitment against child and forced labor, against ideological and political affiliation as well as for safety and health standards and appropriate remuneration. Incidents of non-compliance with the policy must be reported (see G1-1).

- **Third party standards or initiative relevant for the A1 Group:** International Bill of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UN Global Compact, Guiding Principles on Business and Human Rights

In 2025, the governance structure for human rights was revised, a Human Rights Officer appointed, and a Human Rights Advisory Board established. The Human Rights Officer holds primary responsibility for engaging with external stakeholders such as authorities, NGOs, and supplier employees, leads the public dialogue on human rights issues within the A1 Group, and reports directly to the Management Board. The Human Rights Advisory Board, led by the Human Rights Officer, is composed of representatives from Compliance, Communications, ESG, Human Resources, and Purchasing. It supports the identification and assessment of human rights-related issues and serves as a structured forum for internal coordination and stakeholder dialogue.

Together, the Human Rights Officer and the Advisory Board are responsible for implementing and continuously developing the Human Rights Policy. They meet at least once a year to review current developments and strengthen awareness of human rights issues across the relevant business areas. Human rights topics are also an integral part of the regular compliance training (see G1-1).

Focus: A1 Engagement in Belarus

The A1 Group is fully aware of the political framework and the human rights challenges in Belarus. At the same time, the Group places particular emphasis on providing all people in the country with stable and high-quality services, ensuring access to information under any circumstances. A1 Belarus is the largest alternative telecommunications provider, makes a significant contribution to Internet connectivity, and acts as a driver of digitalization in the country. As an employer, A1 Belarus is highly valued. While the A1 Group does not engage in political matters, it actively supports the rights of its employees, including the right to freedom of expression and the right to peaceful assembly.

S1 Own workforce

Our market environment and business fields are constantly changing. Technologies are developing at an enormous pace, and customer needs are changing just as dynamically. This change and the high speed of development with a concomitant increase in complexity are noticeable on many levels every day. Realizing our vision of Empowering Digital Life therefore also requires a change in corporate culture, skills, and working methods.

Human@Center

Behind every development and every innovation are the people who make them possible. That is why we place them at the center of our strategy. As a core element of our corporate strategy, Human@Center defines behaviors that are important for achieving our strategic targets. We promote these behaviors in dialog with our workforce and set suitable framework conditions to enable the desired behaviors to be put into practice. Human@Center comprises four dimensions:

- **Take Ownership:** Increased speed and complexity require more independent action and decision-making on the one hand, while on the other managers must provide the transparency and freedom needed for individuals to take ownership. We therefore regularly discuss Human@Center and the corporate strategy with our workforce and take action to develop the organization with (virtual) events, team workshops, and one-to-one conversations.
- **Learn & Innovate:** As technologies and business fields continue to evolve, new demands are placed on the skills and abilities of our workforce. Learn & Innovate describes this attitude of continuous development: leaving one's comfort zone, being and remaining curious, lifelong learning, and further training. To this end, we provide a comprehensive range of learning opportunities on various learning platforms and an individual learning budget for employees who change jobs within A1.
- **Team Up Beyond Limits:** As an international company, cross-border cooperation is crucial to our success. Team Up Beyond Limits stands for collaboration across divisional and national borders in virtual teams and competence centers on the one hand and for the promotion of diverse teams on the other. This requires suitable tools for digital collaboration, but also a framework that promotes flexibility and supports personal interaction. We promote diversity because we are convinced that diverse teams increase the quality of decisions and find better solutions. We therefore take action to enhance diversity, for example by increasing the proportion of women overall and the number of women in management positions or in STEM fields, and by supporting employee interest groups such as the part-time, ESG, or LGBT+ communities at A1 Austria or the FemCircle at A1 Bulgaria.
- **Consciously Care:** The fast pace and complexity of working life are both mentally and physically demanding, which is why we place a special emphasis on our workforce's health and the well-being of others, brought together in Consciously Care. We expect our workforce to take responsibility, look after themselves, and show consideration for others. As an employer, we provide a variety of health measures, such as the Employee Assistance Program (see S1-4), while our job architecture ensures fair and adequate wages.

Strategy

Related to ESRS 2 SBM-3 – S1 Own workforce

As a leading provider of digital services and communication solutions, we operate in a dynamic market environment. To remain competitive as a company, we have established a Competence Delivery Center, a Group-wide organization in which experts from all countries work together to leverage synergies and increase efficiency. The aim is not to carry out activities separately in each country, but to organize them Group-wide and make them available to the entire company. By bundling resources and expertise in a multinational Business Delivery Center, we provide our business customers with faster and higher-quality ICT services while remaining locally present.

The material topics for S1 are closely linked to our corporate and HR strategy: Human@Center stands for a strong focus on fair and secure working conditions. This includes long-term employment relationships, the promotion of work-life balance through flexible working time models, the representation of employee rights, adequate wages, and the protection of physical and mental health. Beyond this, Human@Center covers additional material aspects: the promotion of equal treatment and opportunities for all and equal pay for work of equal value are central pillars of our strategy. In addition, continuous further training and development in a dynamic market environment are prerequisites for success. This forms the basis for our strategic focus on further training and skills development, which contributes to personal and professional development through a wide variety of actions.

The material topic of Gender equality and equal pay for work of equal value entails negative impacts on our workforce—particularly on women—but also opportunities for the A1 Group. The opportunities arising are essential to strengthening our market position, securing our innovative strength and competitiveness, and retaining qualified and well-trained employees as well as attracting new talents. The topics of Working time and Work-life balance have a positive impact on our workforce, especially women: we implement numerous initiatives to prevent discrimination and inadequate wages and to promote greater work-life balance.

We have set ourselves ambitious sustainability targets. Particularly for the implementation of the transition plan for climate change mitigation, a profound understanding of the content and interrelationships is necessary. In training sessions for managers and employees in the relevant departments of the A1 Group, we build target-group-appropriate foundational knowledge and expertise on the topic of sustainability. Additionally, new skill profiles and roles are being developed to meet the diverse new demands.

Ensuring physical safety and creating health-promoting working conditions have a positive impact on the well-being of our workforce. Nevertheless, work can also have negative effects on mental and physical health. Diversity within the company strengthens employees' sense of belonging and self-confidence and additionally promotes equal opportunities for personal and professional development.

Impacts, risks and opportunities management

S1-1 — Policies related to own workforce

The policies apply to the workforce of A1 Group, including all subsidiaries. For A1 Group the following third party standards or initiative are relevant: International Bill of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UN Global Compact, Guiding Principles on Business and Human Rights The Human Rights Policy (see Human Rights), the Diversity, Equity & Inclusion Policy, and the Health, Safety and Well-Being Policy also apply to all persons associated with the A1 Group. The Group HR Director is responsible for their implementation. The policies are published on the A1 Group website.

Diversity, Equity & Inclusion Policy

The policy addresses the material topics of Diversity, Gender equality and equal pay for work of equal value as well as Training and skills development.

- **Content:** The Diversity, Equity & Inclusion Policy underlines our commitment to a working environment that enables our own workforce to grow personally and professionally. We endeavor to offer equal employment and development opportunities regardless of age, disability, gender, sexual orientation, family or career status, ethnic origin, nationality, skin color, culture, religion, working hours or contract status. In addition, political rights can be exercised freely (see G1-1 Code of Conduct). We are convinced that a diverse workplace increases the potential and satisfaction of the workforce as well as the company's attractiveness as an employer. We focus on:
 - Creating a diverse, fair and accepting work culture
 - Offering equal professional opportunities based on skills and abilities
 - Increasing the proportion of women overall and among managers
 - Offering equal pay for work of equal value
 - Fostering of fair and objective HR processes
 - Use of inclusive language

Fair Pay Principles

The policy addresses the material topics of Adequate wages, Gender equality and equal pay for work of equal value as well as Secure employment.

- **Content:** With the Fair Pay Principles, we are committed to an equitable working environment in which our workforce receives competitive remuneration and equal pay for equal work within each market. These are:
 - Equal pay for work of equal value: We review salaries annually to understand and eliminate potential differences.
 - Competitive remuneration: The salary bands are based on a Group-wide job architecture and are regularly adjusted to market data.
 - Remuneration practices: Remuneration is based on skills, roles and performance, and standardized salary bands.
 - Benefits: We offer benefits such as pension and insurance models.
 - Basic principles: We act in accordance with labor law and internal policies.
 - Review: We regularly review our remuneration practices.

Health, Safety and Well-Being Policy

This policy addresses the material topics of Health and safety, Working time, Work-life balance, Equal treatment and opportunities for all, Training and skills development, and Diversity.

- **Content:** The aim of the Health, Safety and Well-Being Policy is to promote and safeguard the health, safety, and well-being of the workforce. The policy enables the occupational health and safety management systems in the subsidiaries to deal with all risks in accordance with local laws and regulations. We have ISO 45001 certificates (occupational health and safety certification) in all our subsidiaries. To ensure optimum risk prevention, our workforce is informed about and receives training in health, safety, and well-being. They can also contact health and safety experts.

S1-2 – Processes for engaging with own workers and workers’ representatives about impacts

To fulfill our duty of care regarding material actual and potential impacts on our workforce and to actively consider their perspectives in company decisions, we involve them both directly and through workers’ representatives.

Works Councils

Austria, Bulgaria, Slovenia, Croatia, Belarus, and North Macedonia each have a local Works Council. The type and frequency of their involvement depends on the national legal regulations. The Works Councils provide information about their activities through internal communication channels. This takes place at both the organizational and the operational level. The financial and human resources are provided in accordance with the national legal framework.

In addition, a European Works Council (EWC) was established in 2015. This consists of the Works Council of the subsidiaries in EU member states. The number of Works Councils representatives is regulated in the EWC agreement. The Works Council from North Macedonia is invited to EWC meetings as a guest but is not an official member. The EWC provides the workforce with information via the local Works Council and involves them in decision-making processes that affect business performance and employee matters. It is also assuming responsibility if an issue affects more than two subsidiaries. It has the right to meet with the Group Management Board at least once a year. Engagement is more frequent in practice: the Group HR Director and the EWC are in regular contact with each other. The operational responsibility for involving the EWC and integrating the results into the corporate context lies with the Group management. The Group HR Director represents the Group management in the relationship with the EWC.

Direct involvement

In 2025, we implemented a new Employee Listening Strategy where the opinions and needs of the workforce are recorded at regular intervals. The surveys are conducted Group-wide on a quarterly basis. The core element is the so-called Engagement Index, which is derived from questions on the overall job satisfaction and the willingness to recommend the company as an employer. The pulse surveys in the first three quarters serve as a barometer of employee sentiment throughout the year. The comprehensive survey in the fourth quarter includes additional questions on the organization, the immediate working environment, and the direct line manager. Responsibility for the surveys lies with Group HR, while the derivation of actions rests with the managers of the respective business areas. The company provides the human resources required for conducting, analyzing, and deriving actions. We evaluate the effectiveness of the cooperation with the workforce through regular surveys and systematic analyses. The actions derived from this are distributed via internal communication channels. In addition to surveys, discussions between employees and managers have long been an integral part of our corporate culture, with a strong focus on feedback alongside development and performance.

The Group-wide Memorandum of Understanding on employee rights and working conditions was concluded with the European Works Council to respect human rights. In Austria, a works agreement regulates the procedure relating to employee surveys.

S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

Our workforce has various channels to express their concerns. Managers act as the first point of contact here and are trained to handle reports confidentially. In addition, concerns can be addressed to Group Compliance or local compliance officers. Our tell.me whistleblower portal additionally allows our workforce to report misconduct and violations anonymously – if they so wish. tell.me can be accessed at any time via the website (see G1-1 for more information on tell.me and whistleblower protection).

We ensure that our workforce is informed about the reporting channels in mandatory e-learning and trainings. In addition to that, we provide information on the intranet and in the Code of Conduct. After a report is received, it is first qualified and categorized, and the facts are reviewed. Persons suspected of a violation are given the opportunity to respond. Confidential processing is guaranteed by Group Compliance and Internal Audit.

The person who submits the report will be informed of the progress of the case. If we as the A1 Group cause or contribute to negative impacts on our workforce, we will conduct a comprehensive review of the matter. We identify the causes and take immediate action to rectify the grievances identified. We continuously monitor the progress being made. If the initiated actions are not sufficient, we implement further steps depending on the nature of the incident and the results of our review. The same applies if misconduct or a violation that has been reported is confirmed. The actions taken vary from training courses to disciplinary or criminal law consequences.

Regular reports and surveys ensure the continuous improvement of the reporting channels. The Supervisory Board receives annual reports, the management and the Works Council receive quarterly reports on the number and categories of incidents. We regularly evaluate whether our workforce is familiar with and trust the reporting channels. An integrity survey is conducted every two years among approximately 10% of the workforce to measure trust in the channels and the perception of how effective they are. Trainings and statistics on reports that have been received and actions that have been taken also strengthen confidence in our processes.

S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities, and effectiveness of those actions

The resources for implementing actions are provided by Group HR and the HR departments of the subsidiaries. All the actions described have been implemented and will be continued. They provide insight into the A1 Group as an employer and have a positive impact on employee retention.

Equal treatment and equal opportunities for all

The actions address the material topics of Gender equality and equal pay for work of equal value, Training and skills development, and Diversity.

Female Empowerment Program

- **Content and time horizon:** The Austrian Female Empowerment Program (FEP) is aimed exclusively at female employees and provides them with targeted support on their next step towards a management career. The FEP is run once a year. Participants qualify by applying themselves or by being nominated by colleagues. The FEP comprises three training days and accompanying individual coaching sessions.
- **Expected result and progress:** The aim of the FEP is to increase the proportion of women in management positions. The program contributes to the Group-wide target of increasing the proportion of women in management positions to 40% by 2030 (see S1-5). Since 2021, more than 120 women have successfully completed the FEP. 20 participants took part in the program in 2025.
- **Scope:** All female employees of A1 Austria

Pay Equity Maßnahmen

- **Content and time horizon:** We have been implementing actions for years to counteract the pay gap. An internal analysis showed that the pay gap within the A1 Group is largely structural, meaning it is driven by a higher proportion of men than women in higher-paying positions. Initiatives that can help reduce this structurally driven gap include the Female Empowerment Program (see S1-4), MINTChanger in Austria, STEMfemme in Croatia and Bulgaria, A1 Slovenia's participation in Engineer of the Year – Women in Engineering, and A1 Serbia's involvement in Her Cyber: Empowering Women and Girls in Cyber.
- **Expected result and progress:** The aim is to mitigate the structural conditions that contribute, among other factors, to the gender pay gap and to increase the proportion of women in higher-paying positions.
- **Scope:** All subsidiaries of the A1 Group

Learning opportunities

- **Content and time horizon:** Since 2018, we have been offering our workforce a comprehensive and continuous group-wide learning and development program through the Learning Hub, in addition to local development measures and offerings. The Learning Hub offers learning opportunities addressed to target groups in a variety of format and additionally includes the use of external digital learning platforms. Furthermore, special programs for managers are provided, such as trainings on Change Management, AI4Leaders, leading international teams, as well as essential topics like ESG, and programs for selected talents, such as the Empowering Potentials program. In 2025, a key focus was on the Experimentation Journeys, where employees and managers reflect on behaviours in a workshop format. Another focus was on trainings for AI applications, such as Copilot and A1 Chat.
- **Expected result and progress:** One focus of the Learning Hub is to promote relevant future skills through targeted training and qualification.
- **Scope:** All subsidiaries of the A1 Group

Actions to promote diversity and equal opportunities

- **Content and time horizon:** We take a variety of actions to promote diversity and equal opportunities. Here are a few examples: Since 2020, A1 Belarus has been supporting diversity through the initiative Inclusive Coffee, which is offered in shops that are geared towards the needs of persons with disabilities. At A1 Austria, the plan for promoting women was extended for a further five years up to 2029. In addition, the topic of diversity was comprehensively analyzed in the Diversity Annual Report. We announced our commitment to the UN Women's Empowerment Principles in 2024. In 2025, the Group-wide initiative Let's Talk Money was launched, aiming to empower female employees with financial knowledge and motivate them to actively manage their financial future.
- **Expected result and progress:** Our aim is to anchor diversity and equal opportunities as central elements of our corporate culture. We promote an inclusive working environment where everyone is respected, valued, and supported. Different perspectives enrich the quality of our results.
- **Scope:** The scope of actions varies and ranges from country-specific to Group-wide actions.

Mentoring

- **Content and time horizon:** In line with the Team up beyond Limits dimension of Human@Center, mentoring exists both as a standalone action and as an integral part of many other activities. Examples include Austria (MINT and parental leave mentoring, as well as part of the Female Empowerment Program), Belarus (mentoring for new colleagues, mentoring as part of the Sales Academy), Slovenia (AI & Data mentoring, MINT mentoring for interns), Bulgaria (A1 Mentor the Young, mentoring program Lead Forward), Serbia (Her Cyber: Empowering Women and Girls in Cyber), and Croatia (Lead.You).
- **Expected result and progress:** Mentoring activities strengthen diversity, collaboration, and the cohesion of our employees.
- **Scope:** All subsidiaries of the A1 Group. The scope varies from country to country.

Working conditions

The actions address the material topics of Secure employment, Working time, Adequate wages, Freedom of association, the existence of works councils and the information, consultation and participation rights of workers, Work-life balance, and Health and safety.

Employee Assistance Program

- **Content and time horizon:** The Employee Assistance Program (EAP) has been provided by an external provider since 2023 and supports our workforce with work, life, health, family, and financial issues through confidential counseling as well as links to community agencies and support services. Consultations can take place remotely or in person. The program can be contacted any number of times about a wide variety of questions. The advisers are available around the clock. The services can be used anonymously and confidentially; the A1 Group does not receive any information about who has contacted the EAP.
- **Expected result and progress:** The EAP promotes the well-being of the workforce and increases satisfaction and productivity in the company. In 2025, the EAP was contacted 114 times.
- **Scope:** All subsidiaries of the A1 Group except for Belarus. The EAP can be used by our workforce as well as their spouses and partners, their immediate family (children and parents) and household members.

Actions to promote health and safety

- **Content and time horizon:** We constantly take actions to protect and promote the health and safety of our workforce. Our commitment is anchored in our Health, Safety and Well-Being Policy (see S1-1). In addition to the Group-wide Employee Assistance Program, local webinars and training courses, for example in Croatia, North Macedonia, Bulgaria, and Serbia, provide targeted support on topics such as stress management, change, resilience, and work-life balance. Additional health insurance is also available in Belarus, Bulgaria, Serbia, Slovenia, North Macedonia and Croatia. The occupational health department in Austria offers comprehensive medical examinations and vaccinations. In addition, training programs improve safety awareness, and sports initiatives, such as "Skupina za šport" in Slovenia, promote a healthy lifestyle.
- **Expected result and progress:** The aim of our health services is to support our workforce in terms of their health, safety, and well-being, increase satisfaction, and reduce sick leave and accidents.
- **Scope:** The scope of actions varies. There are Group-wide and country-specific actions.

Strategy communication

- **Content and time horizon:** At the beginning of the year, the Group CEO and Group Deputy CEO present the latest strategic developments live and online during the kick-off to all A1 Group employees. Throughout the year, regular live updates cover topics such as ESG, telco trends, and learning. Strategy Tuesdays provide in-depth insights into focus areas like Human@Center in Action and B2B Digital Services. In addition, events such as Coffee & Connect or Run & Connect, as well as the new video series Innovation Checks, which showcases innovative projects every three to four weeks, take place. We support transformation processes with interactive formats in collaboration with the competence centers. Every two to three months, the Strategy newsletter keeps all interested employees informed.
- **Expected result and progress:** The aim of the strategy communication is to ensure that our workforce understands the content and importance of the corporate strategy and knows how they can contribute to it individually.
- **Scope:** All subsidiaries of the A1 Group

Internal job market

- **Content and time horizon:** The internal job market has been organized transparently for our workforce since 2023. All advertised positions are visible in the Group-wide HR system. Applications are submitted directly in the system. Job advertisements are additionally communicated throughout the Group via our internal social media platform. In 2025, the Career Hub was launched. Employees can use it to showcase their skills, capabilities, and career plans. Based on this information, the AI-powered Career Hub suggests suitable job openings as well as learning opportunities, and enables internal recruiters to identify suitable candidates for open positions.
- **Expected result and progress:** The internal job market promotes the further development, international mobility, and motivation of our workforce. It supports the acquisition of new abilities and the visibility of existing skills to make targeted use of resources. Because we are an international company, cross-border cooperation is essential and therefore anchored in Human@Center (see S1 Introduction).
- **Scope:** All subsidiaries of the A1 Group

Flexible working

- **Content and time horizon:** Our workforce can work flexibly at the times and locations that suit them, provided this is compatible with the activity they are engaged on. This working time flexibility makes it possible to organize working hours independently, while mobile working allows tasks also to be completed away from the company site. This model is implemented within the framework of the legal requirements and local requirements of each subsidiary and was reconfirmed in 2023 through its integration in the Group-wide Human@Center corporate strategy.
- **Expected result and progress:** Flexible working increases satisfaction and performance quality and strengthens the relationship of trust between employer and employees. The aim is to create a balance between mobile working and presence at the company site and to improve the work-life balance.
- **Scope:** All subsidiaries of the A1 Group

Job architecture

- **Content and time horizon:** A Group-wide job architecture has been used as a framework for personnel organization and administration since 2012. It offers a systematic approach to classifying job roles and career paths. Jobs are grouped for this purpose based on similar functions and specialist areas as well as job levels. This creates a clear differentiation and understanding of the path from entry-level positions to more senior roles. The job architecture forms the basis for remuneration structures and salary bands. These are reviewed annually by comparing the internal salary structure with external data from comparable sectors and adjusted if necessary.
- **Expected result and progress:** The job architecture creates a structured and transparent framework with clear criteria for the job classification and salary bands to ensure fair and competitive remuneration.
- **Scope:** All subsidiaries of the A1 Group

Childcare

- **Content and time horizon:** We offer a variety of different childcare programs. These include vacation camps, workshops, online courses, and kindergartens. The initiatives vary depending on the subsidiary: in Austria, the A1 Digital Campus puts on additional educational and leisure activities especially during vacation periods; in Croatia, the Flying Nannies program provides childcare during the vacations. Kindergartens are available close to the workplace in Serbia, Croatia, and Bulgaria. A1 Slovenia supports employees by partially covering the costs of childcare services for children of primary school age.
- **Expected result and progress:** The programs aim to guarantee out of school hours care in close vicinity to the workplace. At the same time, they are intended to raise children's awareness of their parents' work and offer them valuable educational and leisure opportunities.
- **Scope:** The scope of actions varies. There are Group-wide and country-specific actions.

The Karenz@A1 program in Austria

- **Content and time horizon:** The Karenz@A1 parental leave program has promoted the balance between family, work, and career planning as well as the return to work for parents since 2019. It includes an information package, coaching sessions, virtual events, and other services that parents can use as and when they need them. In addition, parents receive financial support for the birth of a child. Parents receive support and advice from A1 parental leave mentors before, during, and after their leave. A family-friendly working environment is promoted through part-time options and a co-leadership model that allows management positions to be shared.
- **Expected result and progress:** The Karenz@A1 program is designed to offer all employees on parental leave equal opportunities and to make the best possible use of this time for their professional development. It promotes job satisfaction when they return to work as well as their professional development.
- **Scope:** All employees of A1 Austria

Metrics and targets

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The targets apply to the A1 Group and were jointly defined by Group HR and Group ESG, proposed to the Management Board, and agreed with the Supervisory Board, which also includes Works Council among its members. Targets are measured regularly and at least once a year. Interpreting data and developing actions are the responsibility of Group HR. Employees, including Works Council, are informed about this by means of internal communication channels (see S1-4 Strategy communication).

Diversity, equity and inclusion

The diversity, equity and inclusion (DEI) target addresses the material topic of diversity and gender equality.

- **Target definition and time horizon:** We have set the target of increasing both the overall proportion of women and the share of female managers to 40% by 2030. This is particularly essential in the telecommunications and IT sector, which traditionally has a lower proportion of women. The targets are based on the DEI policy published in 2022 and correlate with other targets such as reducing the gender pay gap.
- **Target measurement and review:** The targets are measured twice a year. In 2025, the overall proportion of women was 40% (2024: 40%) and the proportion of female managers was 37% (2024: 35%).

Gender pay gap and equal pay gap

The gender pay gap target relates to the material topic of Gender equality and equal pay for work of equal value. Reducing the gender pay gap (difference in the average income of men and women) and closing the equal pay gap (the difference in the income for work of equal value) are part of the Management Board remuneration:

- **Target definition and time horizon in line with the Management Board remuneration (LTI):**
 - LTI 2023 (2023-2025): reduce the gender pay gap by 15% compared to 2022 and the equal pay gap by 80% by the end of 2025 compared to 2022.
 - LTI 2024 (2024-2026): reduce the gender pay gap by 20% compared to 2022.
- **Target measurement and review:** We implemented standardized Group-wide metrics for measuring salary differences. The gender pay gap is calculated in accordance with the ESRS definition. The equal pay gap is based on a definition of equal or equivalent work derived from our internal job architecture. The gender pay gap is assessed semi-annually (see S1-16), while the equal pay gap is assessed on a quarterly basis. Compared to the base year 2022 (as defined in the 2023 LTI), the gender pay gap was reduced by 7% and the equal pay gap by 62%. The LTI 2023 was therefore not achieved. The target assessment for the LTI 2024 will take place at the end of 2026.

- **Target definition and time horizon in line with the ESG strategy:** Reduction of the adjusted pay gap (equal pay gap) to 1% or less, and continuation of our efforts to further reduce the unadjusted pay gap (gender pay gap, as defined by ESRS) by 2030.
- **Target measurement and review:** In 2025, the equal pay gap is 1.6%, and the gender pay gap is 15.9%.

Training hours

The target addresses the material topic of Training and skills development.

- **Target definition and time horizon:** Our target is to increase the number of training hours and achieve an average of 40 training hours per employee (in FTE) by the end of 2030. This target is part of the boards remuneration and the ESG strategy. This targeted promotion of individual potential contributes to employee satisfaction and is crucial to our business success.
- **Target measurement and review:** Targets are measured once per quarter. In 2025, the average number of training hours per employee (in full-time equivalents) was 41 hours.

Corporate volunteering

The target addresses the material topic of Health and safety.

- **Target definition and time horizon:** Our target is to enable our workforce to volunteer at least once a quarter. Our workforce can use one working day for this. The corporate volunteering opportunities are determined individually by the subsidiaries. Volunteering and altruistic behavior have a positive effect on the physical and mental health of our workforce.
- **Target measurement and review:** Progress is reviewed at least once a year. In 2025, 1,035 participants used a total of 5,059 hours for corporate volunteering.

S1-6 – Characteristics of the undertaking’s employees

The employees are shown in headcount (HC). Everyone who is actively employed by the A1 Group as of December 31, 2025 is taken into account. The gender information is based on the self-declaration of the employees. The total number of employees in headcount (17,224) corresponds to 16,628 full-time equivalents (FTE).

Employees by gender as of December 31

in HC	2025	2024	Δ
Male	10,393	10,873	-4%
Female	6,831	7,102	-4%
Other	-	-	-
Not reported	-	-	-
Total employees	17,224	17,975	-4%

Employees by country as of December 31

in HC	2025	2024	Δ
Austria	6,138	6,910	-11%
Bulgaria	3,978	3,905	2%
Croatia	1,865	1,934	-4%
Belarus	2,166	2,180	-1%
Slovenia	598	611	-2%
Serbia	1,612	1,591	1%
North Macedonia	781	770	1%
Germany	33	29	14%
Switzerland	53	45	18%

Employees per contract and gender as of December 31

in HC	Permanent employees			Temporary employees			Full-time employees			Part-time employees		
	2025	2024	Δ	2025	2024	Δ	2025	2024	Δ	2025	2024	Δ
Male	9,983	10,418	-4%	410	455	-10%	10,021	10,426	-4%	372	447	-17%
Female	6,473	6,665	-3%	358	437	-18%	6,234	6,414	-3%	597	688	-13%
Other	-	-	-	-	-	-	-	-	-	-	-	-
Not reported	-	-	-	-	-	-	-	-	-	-	-	-

Employees per contract and country as of December 31¹⁾

in HC	Permanent employees			Temporary employees			Full-time employees			Part-time employees		
	2025	2024	Δ	2025	2024	Δ	2025	2024	Δ	2025	2024	Δ
Austria	5,894	6,643	-11%	244	267	-9%	5,274	5,940	-11%	864	970	-11%
Bulgaria	3,932	3,858	2%	46	47	-2%	3,905	3,768	4%	73	137	-47%
Croatia	1,728	1,661	4%	137	273	-50%	1,861	1,933	-4%	4	1	300%
Belarus	2,166	2,180	-1%	0	0	n. m.	2,166	2,180	-1%	0	0	n. m.
Slovenia	571	582	-2%	27	29	-7%	577	590	-2%	21	21	0%
Serbia	1,385	1,386	-0%	227	205	11%	1,611	1,591	1%	1	0	100%
North Macedonia	694	700	-1%	87	70	24%	781	770	1%	0	0	n. m.
Germany	33	28	18%	0	1	-100%	32	28	14%	1	1	0%
Switzerland	53	45	18%	0	0	0%	48	40	20%	5	5	0%

¹⁾ Temporary employees include employment relationships that are still in the probation period or with people filling in for employees who are temporarily absent, for example due to parental leave or illness, and contracts to cover a short-term increase in the workload.

Employee turnover¹⁾

	2025	2024	Δ
Employee turnover (in HC)	2,768	2,619	6%
Employee turnover (in %)	16	14	2pp

¹⁾ All departures divided by the average number of employees (= number of employees at the end of the previous period plus number of employees at the end of the reporting period divided by 2).

S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

Non-employees are shown as full-time equivalents (FTE). Full-time equivalent (FTE) means that the working hours of all employees are converted into comparable full-time positions; a part-time employee working 50% therefore corresponds to 0.5 FTE. Everyone working for the A1 Group as of December 31, 2025 is taken into account. The gender information is based on the self-declaration.

Non-employee workers as of December 31

in FTE	2025	2024	Δ
Number of self-employed people	70	57	24%
Number of external workforce (=EWF) ¹⁾	1,382	1,450	-5%
Total number of non-employees in own workforce	1,452	1,506	-4%

¹⁾ Provided by companies primarily engaged in employment activities.

S1-9 – Diversity metrics**Gender distribution at the top management level¹⁾ as of December 31**

	Gender distribution (in HC)			Gender distribution (in %)		
	2025	2024	Δ	2025	2024	Δ
Male	34	35	-3%	76	74	2pp
Female	11	12	-8%	24	26	-2pp
Other	-	-	-	-	-	-
Not reported	-	-	-	-	-	-

¹⁾ Definition of the top management level pursuant to the ESRS: The A1 Group Management Board and managers reporting directly to it, CEOs of the A1 subsidiaries and their Leadership Team members (corresponds to the level below the CEO)

Age distribution of employees as of December 31

	Age distribution (in HC)			Age distribution (in %)		
	2025	2024	Δ	2025	2024	Δ
Below 30	2,822	2,992	-6%	16	17	-1pp
30-50	10,330	10,853	-5%	60	60	0pp
Above 50	4,072	4,130	-1%	24	23	1pp

S1-10 – Adequate wages

All A1 Group employees are paid an adequate wage.

S1-11 – Social protection

All A1 Group employees are insured against loss of income resulting from major life events.

S1-13 – Training and skills development metrics**Regular performance reviews¹⁾ by gender as of December 31**

in %	2025	2024	Δ
Male	61	61	0pp
Female	39	39	0pp
Other	-	-	-
Not reported	-	-	-

¹⁾ All employees who have participated in at least one regular performance and career development reviews during the reporting period.

Average training hours¹⁾ by gender per person

	2025	2024	Δ
Male	27	31	-14%
Female	34	37	-8%
Other	-	-	-
Not reported	-	-	-

¹⁾ Calculation based on headcount

S1-14 – Health and safety metrics**Workforce protected by health and safety management systems as of December 31**

in %	2025	2024	Δ
Employees	100	100	0pp
Non-employees	97	98	-1pp

Health and safety information

	2025	2024 ²⁾	Δ
Number of fatalities			
Employees	0	1	-100%
Non-employees	0	0	n. m.
Other workers	1	0	n. m.
Number of work-related accidents			
Employees	75	83	-10%
Non-employees	0	2	-100%
Rate of work-related accidents ¹⁾			
Employees	2.2	2.4	-6%
Non-employees	0	0.6	-100%
Work-related ill health and injuries			
Number of work related, recordable ill health of employees	64	63	2%
Days lost due to work-related injuries and ill health of employees	1,918	1,327	45%

¹⁾ Calculation based on contractually agreed working hours, taking into account intra-year changes in working hours.

²⁾ The KPI Work-related accidents and Work-related ill health and injuries was adjusted.

S1-15 – Work-life balance metrics**Entitlement to family-related leave**

in %	2025	2024	Δ
Employees entitlement to take family-related leave	100	100	0pp
Employees that took family-related leave per gender			
Male	36	33	3pp
Female	64	67	-3pp
Other	-	-	-
Not reported	-	-	-

S1-16 – Compensation metrics (pay gap and total compensation)**Gender pay gap among employees as of December 31**

in %	2025	2024	Δ
Gender Pay Gap ¹⁾	16	16	0pp

¹⁾ Calculation based on contractually agreed working hours and contractually agreed target salary.

Total remuneration ratio

	2025	2024	Δ
Ratio	1:32	1:36	-11%

The ratio of the annual total remuneration of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual). The ratio by country is calculated in accordance with the ESRS definition. The total value is calculated from the weighted average of all country ratios. The weighting is based on the head count per country.

S1-17 – Incidents, complaints and severe human rights impacts**Incidents of discrimination¹⁾**

	2025	2024	Δ
Number of discrimination incidents	0	1	-100%
Number of complaints filed through channels for own workforce	5	11	-55%
Number of complaints filed through national contact points for multinational enterprises of the OECD	0	0	n. m.

¹⁾ Incl. harassment and mobbing

Human rights incidents

	2025	2024	Δ
Total number of human rights incidents	0	0	n. m.
thereof cases of non respect of UN Guiding Principles, ILO Declaration on Fundamental Principles and OECD Guidelines for Multinational Enterprises	0	0	n. m.

Payments related to incidents of discrimination and human rights incidents

in TEUR	2025	2024
Payments as result of human rights incidents	0	0
Payments as result of incidents of discrimination ¹⁾	0	0

¹⁾ Incl. harassment and mobbing

S2 Workers in the value chain

Strategy

Related to ESRS 2 SBM-3 – S2 Workers in the value chain

As a leading telecommunications company in the CEE region, we attach the greatest importance to social responsibility along our global value chain. Cooperating with numerous partners in different regions of the world presents particular challenges. Transparency is crucial here: Ensuring the availability of data on social standards and creating a comprehensive overview of our value chain are key tasks.

Our focus in preventing negative impacts on the workers in the value chain is directed at the upstream value chain. Most of our production partners in the field of telecommunications equipment and devices are located in Asia, where the requirements we set for working conditions are not always fully met. Aspects such as health and safety, regulated working hours, fair pay, equality, and diversity are therefore especially important to us. Continuous monitoring of these criteria is essential to minimize negative impacts for the workers and ensure compliance with our standards. Furthermore, our suppliers source key raw materials for telecommunications equipment, such as rare earths, mainly from Africa. This procurement of raw materials is often associated with an increased risk of human rights violations, such as child labor. We are taking comprehensive action to address the impacts and challenges along our value chain (see S2-4).

This includes, among others:

- Supplier assessment and selection: We conduct rigorous due diligence to ensure that our suppliers meet our high requirements in relation to social and environmental standards.
- Contractual requirements: Our contracts with suppliers include unambiguous clauses on compliance with human rights and environmental standards.
- Continuous monitoring and audits: We continuously monitor our supply chain and carry out regular audits to ensure that our standards are met.
- Complaints procedure via our tell.me whistleblower portal

With these actions and our constant commitment to monitoring and improving our value chain, we aim to prevent or reduce potential negative impacts on the workers within our value chain.

Impact, risk and opportunity management

S2-1 – Policies related to value chain workers

The policies described apply to all partners in our value chain and, therefore, refer to all workers in the value chain, regardless of the country or subsidiary. They are published on the A1 Group website. The Director of Group Technology and Transformation, who is also responsible for Group Purchasing, is in charge of implementing the policies.

Our policies are based on our Human Rights Policy (see Human Rights), which is based on the United Nations Universal Declaration of Human Rights, the United Nations International Covenant on Civil and Political Rights (CCPR), the United Nations International Covenant on Economic, Social and Cultural Rights (CESCR), the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO), the United Nations Guiding Principles on Business and Human Rights (UNGP), the UN Global Compact and the OECD Guidelines for Multinational Enterprises.

Supplier Code of Conduct

The Supplier Code of Conduct addresses the material topics Secure employment, Working time, Adequate wages, Freedom of association, including the existence of work councils, Health and safety, Gender equality and equal pay for work of equal value, Measures against violence and harassment in the workplace, Diversity, and Child and Forced labor.

- **Content:** Our Supplier Code of Conduct sets out ethical, environmental, and social standards. We are committed to acting responsibly and sustainably and regard suppliers as key partner in achieving these goals. Suppliers must comply with all environmental laws, minimize their environmental footprint, and promote sustainable practices. Labor and human rights laws are also a focus here, including the ban on child and forced labor and human trafficking. They shall offer safe working conditions, pay fair wages, and eliminate conflict minerals. Additionally, it specifies that laws and regulations concerning bribery, corruption, conflicts of interest, ethical business practices, and the confidentiality and security of data must be followed. We carry out risk assessments and audits (see S1-4) to check compliance. If they are non-compliant, suppliers must take corrective action to maintain the business relationship.
- **Third party standards or initiative relevant for the A1 Group:** Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the labor and social standards of the International Labor Organization (ILO).

Responsible Sourcing Policy

The Responsible Sourcing Policy addresses the following material topics: Adequate wages, Health and safety, Gender equality and equal pay for equal work, Diversity, and Child and Forced labor.

- **Content:** The policy is based on our Code of Conduct (see G1-1) and the commitments it contains on human rights, labor standards, environmental protection, and anti-corruption. The suppliers are required to comply with our ESG standards. These include, in particular, social standards on human rights, child labor, forced labor, human trafficking, health and safety, fair pay, diversity, inclusion, and equality. The responsible procurement of minerals is also included. In addition to strengthening economic performance and ensuring the resilience of the supply chain, the aim of the policy is in particular to promote our sustainability commitments. We integrate responsibility into supplier management on two levels: In the supplier dimension, this includes governance as well as compliance and risk assessments to ensure that ESG standards and guidelines are adhered to. This is supplemented by suppliers' self-declarations and external ESG assessments. At the transactional level, our General Terms and Conditions of Purchase require suppliers to comply with the Code of Conduct. ESG criteria are incorporated in the selection and award process where applicable. We monitor our suppliers using internal and external screening processes and expect our suppliers to do the same in their own supply chain. Any deviations that are identified during our audits are recorded in the corrective action plan (CAP) and processed in collaboration with the supplier until they are rectified. We expect the supplier to notify us and to comply with the specified corrective measures.
- **Third party standards or initiative relevant for the A1 Group:** US Dodd-Frank Act (compliance with the principles of responsible and ethical sourcing of minerals), EU regulation on conflict minerals

Conflict Minerals Policy

The Conflict Minerals Policy addresses the material topics of Working hours, Adequate wages, Health and safety, Measures against violence and harassment in the workplace, and Child and Forced labor.

- **Content:** Our policy aims to prevent the sourcing of minerals and rare earths from conflict and high-risk areas. We are aware of our responsibility in the value chain, even if our connection to conflict minerals exists only indirectly through our suppliers. We are aware of the risks of financial crimes and human rights abuses that can occur in the extraction, transportation or trade of minerals, as well as their association with torture, forced labor, child labor, and other serious crimes. Our suppliers and partners must comply with the principles of responsible mineral sourcing set out in the US Dodd-Frank Act and the EU regulation on conflict minerals. We are committed to implementing due diligence processes to eliminate the sourcing of such minerals and to report transparently on the results. We do not work with suppliers who tolerate abuses in connection with conflict minerals and we terminate any cooperation with suppliers who pose a risk of serious abuses.
- **Third party standards or initiative relevant for the A1 Group:** US Dodd-Frank Act (compliance with the principles of responsible and ethical mineral sourcing), EU regulation on conflict minerals

In addition to the policies described, the Code of Conduct (see G1-1), the Diversity, Equity & Inclusion Policy, the Health, Safety and Well-Being Policy, and the Human Rights Policy (see Human Rights), address the material impacts on the workers in the value chain. These apply to the A1 Group and its partners and customers. Our policies and guidelines also describe our commitment to combating child and forced labor and human trafficking.

S2-2 – Processes for engaging with value chain workers about impacts

We attach great importance to directly engaging the workers in the value chain and their legal representatives in order to address their concerns in a targeted manner and include them in our decisions. This is ensured by a structured audit procedure in accordance with the specifications of the Joint Alliance for CSR (JAC). Each member of the JAC carries out at least five audits per year. With currently more than 31 member companies, this results in an annual total of above 150 audits. The aim is to understand the supplier's labor and health and safety standards and ethical and environmental practices. Production processes and working conditions are examined during a site tour. This is followed by a document review to ensure conformity with the JAC principles. A central component is the interviews with the supplier's employees, which are conducted in a confidential setting. These provide the audit team with insights into the actual working conditions and cover different groups of workers. In the closing meeting the results of the audit are presented and feedback is given. This comprehensive procedure ensures that the interests and concerns of the workers in the value chain are taken into account and that actions to improve working conditions are continuously implemented.

The interviews are conducted by an independent external audit company. Any deviations that are identified during audits are recorded in Corrective Action Plans (CAP). The A1 Group JAC officer maintains regular contact with the audited company in order to review the progress in implementing the action plans. The results are reported to the Director of Group Technology and Transformation.

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

Workers in the value chain can communicate their concerns and complaints directly to us via the tell.me whistleblower system. tell.me is available in all the national languages of our subsidiaries and in English and can be accessed at any time via our website. Our suppliers are informed about the whistleblower system via the Code of Conduct. It is currently not mandatory for suppliers to communicate the procedure to their employees or provide relevant training, so it cannot be verified whether the workers are aware of the tell.me system. The procedure for dealing with reported concerns and complaints is explained in S1-3 and applies both to our own workforce and to workers in the value chain. No incidents were reported from the value chain in 2025. Our suppliers' employees additionally have the opportunity to communicate their concerns and complaints during the audit interviews (see S2-2).

S2-4 – Taking action on material impacts, and approaches to managing material risks and pursuing material opportunities, and effectiveness of those action

The actions address the material topics secure employment, working time, adequate wages, freedom of association, including the existence of work councils, health and safety, gender equality and equal pay for work of equal value, as well as child and forced labor. Similarly, the topics of employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, and diversity are also covered. The resources for the implementation of the actions are provided by Group Purchasing and Supplier Relationship Management. All the actions described have been implemented and will be continued.

Due Diligence Form (DDF)

- **Content and time horizon:** As part of our commitment to social responsibility and to ensuring fair working conditions along our value chain, in 2022 we developed a comprehensive due diligence form for our suppliers. The form consists of four parts:
 - General company information
 - EcoVadis: EcoVadis assesses the sustainability performance of companies. It is determined whether a scorecard is available, including the score and medal.
 - The main section is subdivided into compliance, social responsibility, data protection, quality management, environmental responsibility, due diligence, and financial responsibility.
 - Authorization to use data: Clarification is given whether the data applies to other companies affiliated with the supplier and may be shared with our companies.

The questionnaire must be completed every 3 years. Suppliers receive the main section only if an EcoVadis scorecard is not available or if they have not been awarded the bronze medal as a minimum. The bronze medal is awarded to the best 35% of the companies that have been assessed. An escalation procedure is initiated if a supplier does not complete the form. If reference is made to the supplier's own policies, our team checks those to ensure that they meet our requirements.
- **Expected result and progress:** The aim of our due diligence form is to check and ensure that our suppliers comply with basic labor law and ethical standards. This systematic approach guarantees transparency and responsibility and ensures that our suppliers meet our standards. 144 suppliers have completed the form in total. As of the end of 2025, all suppliers accounting for 80% of expenditure and demonstrating a medium to high risk potential are covered by the DDF.
- **Scope:** The A1 Group's highest risk suppliers (all A1 Group suppliers accounting for 80% of expenditure and demonstrating a medium to high risk potential).

Joint Alliance for CSR (JAC)

- **Content and time horizon:** We are a member of the Joint Alliance for CSR (JAC), an association of currently more than 30 telecommunications providers that has the aim of reviewing, evaluating, and further developing the implementation of corporate social responsibility (CSR) at major multinational suppliers in the information and communications technology (ICT) industry. The JAC pursues the mission of viewing sustainability as a shared responsibility and of promoting awareness of sustainability as a driving force along the supply chain. This can be achieved only through close collaboration and cooperation between the member companies – an approach that was further reinforced this year through the JAC Supplier Forum in Hong Kong. To achieve impactful change in the supply chain, Tier-2 and Tier-3 suppliers were invited to join the dialogue. It was agreed, among other things, that training in local languages is essential to address the issues identified in audits.
- **Expected result and progress:** The aim of our membership of the JAC is to review and develop sustainability standards and proven processes by for example sharing practices. This helps to ensure compliance with internationally recognized standards and promotes respect for human rights as well as social, labor, and environmental standards. Conducting joint audits and assessments with suppliers – so-called independent third-party audits, consisting of 150 questions – enables systematic monitoring of compliance with these standards in the environmental and social areas. By collaborating with other telecommunications companies, we strengthen the effective implementation of sustainability principles in the industry and reinforce our commitment to responsible corporate governance. Every member of the JAC is required to audit no less than five suppliers per year in accordance with the specifications.
- **Scope:** Suppliers of the A1 Group

As in 2024, one of this year's audits identified that, for some of the surveyed workers, weekly working hours and overtime exceeded legal requirements and the standards such as SA8000 (the certification standard for social accountability in the workplace) were exceeded. In addition, some workers were found to have no rest day after seven consecutive working days. A Corrective Action Plan was developed and successfully implemented to address these violations.

At another production site, a hydrogeological risk was identified that could potentially have serious impacts on workers' well-being and business continuity. The supplier was instructed to implement appropriate mitigation measures, including the construction and maintenance of infrastructure such as effective drainage systems and soil stabilization techniques. Additionally, the supplier is expected to develop and regularly update emergency plans to respond quickly and effectively to natural events. Implementation of these measures is still pending.

Save the Children

- **Content and time horizon:** As a telecommunications company, we are part of global battery supply chains. Many of our devices and network components use lithium-ion batteries containing the critical raw material cobalt. Up to 30% of the world's cobalt comes from the Kolwezi region in the Democratic Republic of the Congo, an area heavily impacted by mining and considered high-risk in terms of children's rights. It is estimated that one in six children there works in hazardous conditions in the mines. To improve the situation, we support Save the Children Switzerland and the Centre for Child Rights and Business, which provide affected children with monthly allowances, school fee coverage, and access to healthcare.

- **Expected result and progress:** The program aims to lead out children from cobalt mining and provide them with a safe alternative by ensuring access to safe living conditions and education. In 2025, 75 individuals, including 20 children and other family members, received support.
- **Scope:** Children and adolescents in the Kolwezi region

Metrics and targets

S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESG risk assessment of suppliers (Board remuneration, STI 2025)

- **Target definition and time horizon:**
 - Expansion of the ESG risk assessment to include country risks and consideration of JAC audit results
 - Extension of ESG risk-related activities (from maturity assessment to measures) in the areas of emissions, human rights, and raw materials.
 - Integration of ESG criteria into tender processes.
- **Target measurement and review: Scope:** The target achievement is measured once a year and is published in the A1 Group's remuneration report.

Audits performed under JAC (Joint Alliance for CSR)

- **Target definition and time horizon:** We plan to carry out five on-site audits at our suppliers every year by 2030 in order to ensure high standards along our supply chain.
- **Target measurement and review:** Five on-site audits were carried out at our suppliers this year. This target is also tracked by the JAC and documented by entries on the audit platform.
- **Scope:** Suppliers of the A1 Group

S4 Consumers and end-users

Entity-specific topic: Information security

As we are an operator of critical infrastructure, information security is a key element of our value proposition and therefore also of our business strategy. Customers, employees, and society count on the availability and confidentiality of our services. In addition, companies such as the A1 Group are increasingly the target of cybercrime. This demands a high level of security awareness among our employees as well as a high level of security in our technology and business processes. Our stakeholders' trust in our brand is closely linked to the perception of A1 Group as a secure company.

Impact, risk and opportunity management

Policies related to Information security

Information Security Policy

- **Content:** Since 2024, a group-wide Information Security Management System (ISMS) has been in place. Individual subsidiaries have already had an ISMS in place since 2005. The Group-wide ISMS defines the Information Security Policy as a central element of information security management. The target defined in this policy is to minimize the security risk in line with our risk tolerance. In doing so, we create a secure corporate environment and promote a security culture that has a positive impact on our products, our brand, and our image. Fewer security incidents result in the company being perceived as trustworthy by customers, for example. The most important aspects of our information security are:
 - **Confidentiality:** Access to information and data must be restricted exclusively to authorized persons and strictly regulated according to the need-to-know and need-to-have principles, so that access to data is granted only when it is necessary for work purposes.
 - **Integrity:** Data must be complete and correct. All systems, IT components, and networks must function perfectly in accordance with the specifications. Changes to data may only be possible with appropriate authorization. All changes to business-critical data records must be traceable at all times.
 - **Availability:** Data must be available at all times and delivered to the authorized workforce, customers, third parties or the right system at the time they are needed.
 - **Compliance:** The entire workforce or third parties must know and comply with the relevant internal or external specifications, guidelines, standards, and/or laws.
- **Scope:** All subsidiaries of the A1 Group
- **Responsibility:** Chief Information Security Officer in the subsidiaries
- **Availability for stakeholders:** The policy is published on the A1 Group website.

Actions related to Information security

We implement a large number of actions to maintain and enhance the level of security. The following four actions have an especially positive effect on the opportunities that have been defined as material (perception as a safe company, positive impacts on brand, image, and products). All of the actions described have been implemented and will be continued.

ISO 27001 certification

- **Content and time horizon:** We implement and operate an ISMS in accordance with ISO 27001 in every subsidiary and consider the result to be a Group-wide SMS. The ISMS is designed as a permanent measure and is subject to an external monitoring audit every year. A recertification audit is carried out every three years. The ISMSs are certified and define a large number of security controls that are subject to a monitored and continuous improvement cycle.
- **Expected result and progress:** Targets include maintaining the certification, implementing possible measures for improvement, and eliminating weaknesses that have been identified as part of the audit results. All subsidiaries currently have valid certification.
- **Scope:** All subsidiaries of the A1 Group

Simulated hacker attacks

- **Content and time horizon:** We continuously carry out simulated hacker attacks (e.g. penetration testing, red teaming) against our company in order to test the actual effectiveness of our technical infrastructure and the security awareness of our employees.
- **Expected result and progress:** The results of the tests are communicated to the responsible officers, and measures to eliminate any vulnerabilities and introduce improvements are initiated. The aim of the action is to continuously improve our level of security and thereby further strengthen our customers' trust in our products and brand.
- **Scope:** All subsidiaries of the A1 Group

Information security trainings

- **Content and time horizon:** We have implemented a comprehensive information security training and education concept. Annual mandatory e-learning courses and ongoing training programs are conducted in order to raise the awareness of our workforce regarding information security. Moreover, internal communication media and events provide information on current developments. This measure is implemented on an ongoing basis.
- **Expected result and progress:** The aim is to reduce the risk of successful attacks and incidents by training our workforce and raising their awareness of attacks and fraud patterns.
- **Scope:** All subsidiaries of the A1 Group

Metrics and targets

Targets related to Information security

We monitor the effectiveness of security measures by implementing a Group-wide information security management system (ISMS). The overall ISMS consists of individual ISO 27001-certified ISMSs in each subsidiary. The inherent PDCA (plan-do-check-act) cycle ensures that their design and implementation is effective. Verification is ensured by the certification and recertification process. The level of ambition is defined by successful certification.

Metrics for Information security

We use the following metric (according to the definition of América Móvil) to check the effectiveness of our information security: total number of security incidents incurring a penalty or fine of more than USD 100,000 (equivalent to EUR 117,500 reporting date December 31, 2025). There were no security incidents of this kind in 2025.

Entity-specific topic: (Critical) infrastructure and resilience

Critical infrastructure is the infrastructure that is essential for maintaining important societal functions. The disruption or destruction of this infrastructure can have serious impacts on the health, safety, and economic and social well-being of large sections of the population or the effective functioning of government institutions.

They form the foundation of modern societies and support essential services such as communications, transportation, energy, and health care. Of these, the telecommunications network stands out as a component that enables real-time data exchange and coordination between different sectors. The A1 Group operates critical infrastructure that supports not only telecommunications, but also other industries that depend on reliable connectivity for their operations and security.

Our infrastructure spans several countries and includes mobile, fixed-line, and fiber networks, data centers, and cloud platforms. In the face of increasing cyber threats, natural disasters, and technical failures, protecting this critical infrastructure is of paramount importance. Our networks are therefore designed with redundancy, resilience, and security as key priorities to ensure continuous operation even in the most challenging scenarios. Maintaining the integrity of this infrastructure is critical to the stability and security of the nations it serves.

Impact, risk and opportunity management

Policies related to (Critical) infrastructure and resilience

Business Continuity Management Guideline (BCM)

- **Content:** The focus of the Business Continuity Management Guideline is on improving our resilience. This requires developing the necessary skills to recognize, prevent, minimize the impact of and, if necessary, manage incidents that cause damage. BCM activities are prioritized as follows:
 - Protecting life and limb
 - Continuing or rapidly restarting critical services
 - Ensuring compliance with legal regulations
 - Protecting the reputation of the A1 Group
 - Making improvements in stability by conducting root cause analyses and implementing suitable actions
- **Scope:** All subsidiaries of the A1 Group
- **Responsibility:** CEOs of the subsidiaries
- **Third party standards or initiative relevant for the A1 Group:** BSI Standard 200-4, ISO 22301
- **Availability for stakeholders:** The guideline is available internally for the entire workforce.

Actions related to (Critical) infrastructure and resilience

The measures to maintain critical infrastructure have been implemented and will be continued. They are derived from the Business Continuity Management Guideline and comprise two major disjunct areas:

- Prevention: preventive planning of resilience, redundancy, and reserves
- Reaction: reactive handling of outages, emergencies, and crises

Preventive planning of resilience, redundancy, and reserves

- **Content and time horizon:** The critical infrastructure shall be provided continuously, apart from during necessary, minimal maintenance windows, by implementing preventive actions. The redundancies (e.g. hot standby systems) and reserves (e.g. battery back-up, emergency power generators) are designed accordingly.
- **Expected result and progress:** Permanent provision of the critical infrastructure and prevention of outages.
- **Scope:** All subsidiaries of the A1 Group

Reactive handling of outages, emergencies, and crises

- **Content and time horizon:** Unexpected events cannot be completely ruled out by prevention, so how we handle outages, emergencies, and crises is clearly defined, e.g. by deploying emergency and crisis management teams.
- **Expected result and progress:** The aim is to restore the availability of the critical services as quickly as possible.
- **Scope:** All subsidiaries of the A1 Group

Metrics and targets

Targets related to (Critical) infrastructure and resilience

The strategic target is to maintain the availability of the critical network and service infrastructure at all times and thus ensure the continuous support of business processes. Outages, emergencies, and crises must be handled in accordance with the stipulated activities. The target definition is adjusted annually.

Measurable, results-oriented, and scheduled target

- **Target definition and time horizon:** The target for the reporting year was to keep the number of outages in connection with the critical infrastructure to zero. In response to unforeseeable outages, their average duration as well as the average duration of any interruption for customers should both be kept as short as possible.
- **Target measurement and review:** The achievement of the target is reviewed annually.
- **Scope:** All subsidiaries of the A1 Group

Metrics for (Critical) infrastructure and resilience

Key metrics include recording the total number of outages affecting critical infrastructure components, the duration of the outages, and the number of customers affected. In the event of outages to critical infrastructure, the subsidiaries concerned inform both the local regulatory authorities and, where affected, specific customer groups and the public. These metrics additionally serve as an important basis for internal management and decision-making. The metrics are currently used internally.

Entity-specific topic: Digital competences

Digital competences are increasingly seen as central to equal opportunities, social participation, and economic development. The ability to use digital technologies safely, effectively, and competently plays a decisive role here.

A lack of these skills can lead to social, professional, economic, and health disadvantages, as digital technologies now permeate nearly all areas of life. Those affected are more vulnerable to exclusion, precarization, and manipulation risks online. In addition, financial losses can occur if individuals become victims of fraud or data misuse.

As a telecommunications company, we are not only a provider of digital infrastructure and an enabler of digitalization, but we also actively promote digital education and media literacy. Our vision is to improve digital competences in the target groups of children and young people, educators, parents, and senior citizens. In doing so, we enable these groups to make best possible use of the opportunities of the digital world while raising awareness of risks such as online abuse and cyberbullying. This includes partnerships with organizations and associations, advocacy groups, school partnerships, digital learning platforms, training programs, as well as dedicated learning apps, games, and tools that help build digital competences.

Impact, risk and opportunity management

Policies related to Digital competences

Digital competences as part of the ESG strategy

- **Content:** Digital competences fall under S (social) as part our ESG strategy. With our Group-wide initiative, we offer free workshops and webinars for the target groups of children and young people, educators, parents, and senior citizens, among others. The focus of our ESG strategy relating to digital competences is children and young people. Our aim is to give them the self-confidence and skills they need to shape digital worlds and navigate them safely.
- **Scope:** All subsidiaries of the A1 Group
- **Responsibility:** Head of Group ESG
- **Third party standards or initiative relevant for the A1 Group:** Sustainable Development Goals, UNESCO for media and information literacy, the European Digital Competence Framework, and the guidelines of the Alliance for Digital Skills and Education of the European Union.
- **Stakeholder involvement:** Local communities – especially children, young people, educators, and teachers, women, and senior citizens, but also NGOs, government representatives, and authorities were involved as stakeholder groups.
- **Availability for stakeholders:** The ESG strategy is published on the A1 Group website.

Actions related to Digital competences

Our most important actions in relation to digital competences are presented below. The actions described have been implemented and will be continued.

Action for the target groups of children and young people

- **Content and time horizon:** Our diverse, free, and innovative program of workshops and courses offers children and young people the opportunity to actively immerse themselves in the digital world and help shape it. The workshops are held all year round – on-site at A1 locations, in schools, and also online or as video-on-demand. The workshops cover a wide range of subjects and skills, such as coding, robotics, artificial intelligence, and media literacy. Several workshops can be attended in succession in order to gain a comprehensive understanding of the subjects and skills. The workshops shall above all encourage people to engage with the topic of digital education and media skills independently also after they have completed the course. Additional material is available for this purpose.
- **Expected result and progress:** Our aim is to expand the digital skills of the target groups mentioned, promoting equal opportunities, critical thinking, and responsible online behavior, while also protecting against disinformation and fake news.
Scope: All subsidiaries of the A1 Group

Action: Cyber Guard Conference for the target group of parents and teachers

- **Content and time horizon:** The Cyber Guard Conference, organized by A1 Croatia in collaboration with the Center for Safer Internet Croatia, addressed the question of how to better protect against growing online threats. The focus was particularly on knowledge exchange and the presentation of best practices. Local and international experts from online safety, cybersecurity, child and youth protection, education, tech regulation, civil society, and business security solutions came together to discuss current cyber threats, protecting companies from complex attacks, child online safety, cyberbullying, digital education, as well as regulatory issues such as NIS2 and Croatia's future cybersecurity strategy. Opportunities and risks of AI in the context of cyberattacks and defense were also covered
- **Expected result and progress:** The new elective subject Digitale Pismenost / Digital Competence was introduced at I. Gymnazija Zagreb starting in the 2025/26 school year, focusing on topics such as cyberbullying, manipulative content, and empathetic online communication. It is recommended to implement this subject nationwide. In addition, discussions were held on strengthening prevention and awareness efforts for children, parents, and educators to detect online violence early and provide affected individuals with support. There was a call for close cooperation between civil society, the education sector, business, and government to create a resilient digital ecosystem.
- **Scope:** A1 Croatia

Action: Trainings and workshops for the target group of parents and teachers

- **Content and time horizon:** Parents, educators, and kindergarten teachers play a key role in motivating and supporting children and young people in the learning process. If teachers and parents can understand and use digital tools and platforms, they may better support students' learning progress, identify problems early on, and provide targeted help. That is why we focus the contents of the trainings for teachers on tips and tricks suitable for everyday school life that can be integrated in lessons and thus support teachers. Apps, games and websites are presented that can be used free of charge and are even suitable for the school subject involving basic digital education in Austria. We offer special info evenings for the target group of parents, either directly at schools through parent associations or online. The main focus is on raising the awareness of the challenges that many children face in the digital world and how parents can best support their children.
- **Expected result and progress:** Our goal is to make everyday school life easier for educators and to break down prejudices against digital education and the generation gap in digital education. The aim is also to increase adults' understanding of the digital lives of children and young people. The involvement of teachers and parents in digital education is crucial for being able to take full advantage of digital tools and for supporting children and young people in their development.
- **Scope:** All subsidiaries of the A1 Group

Action for the target group of senior citizens/generation 60+

- **Content and time horizon:** Our courses are aimed specifically at the 60+ generation to enable them to actively use the Internet and participate in digital life. True to the motto "We learn for life", our free courses cover topics such as app installation and use, digital ID (ID Austria), secure online shopping, as well as email phishing and internet scams. Starting this year, we are also offering a two-part course on the topic of Artificial Intelligence (AI). The courses are designed to alleviate participants' initial fears and give them the confidence to navigate the internet independently and safely.
- **Expected result and progress:** Our aim is to promote inclusion and enable older people to safely participate in digital life.
- **Scope:** A1 Austria and A1 Belarus

Metrics and targets**Targets related to Digital competences****Measurable, results-oriented, and scheduled target**

- **Target definition and time horizon:** Achieving 1,000,000 participations in our digital competences initiatives between 2021 and 2030
- **Target measurement and review:** The target is reviewed once a year. A total of 570,398 participations registered in the period from 2021 to 2025.
- **Scope:** All subsidiaries of the A1 Group

Metrics for Digital competences

Participations in Digital competence trainings

	2025	2024	Δ
Austria	91,752	131,637	-30%
Bulgaria	12,492	13,057	-4%
Croatia	10,712	14,199	-25%
Belarus	178	1,369	-87%
Slovenia	11,782	5,033	134%
Serbia	3,410	4,420	-23%
North Macedonia	2,546	1,667	53%
Total number	132,872	171,382	-22%

The year 2024 was characterized by exceptionally high demand for training in Digital competences. The adjustment of the training portfolio in 2025 reflects a return to a balanced, long-term, and needs-based scope.

Governance

G1 Business Conduct

Impact, risk and opportunity management

G1-1 – Business conduct policies and corporate culture

Compliance shapes the attitude and behavior of all managers and employees through clear, practiced values and actions to promote correct conduct. Maintaining and further developing an externally audited Compliance Management System (CMS) in line with best practice is a key element of the A1 Group's corporate governance and ESG strategy. By acting ethically and in compliance with the law, we help to ensure that employees, customers, and other stakeholders trust the A1 Group. This trust is an important prerequisite for protecting our company from reputational damage, liability risks, and financial risks in the future.

The A1 Group's strategy places people at the center and thus shapes the corporate culture (see S1 for more information on Human@Center). The results of the regular employee surveys (A1 Voices, compliance and integrity surveys) form the basis for specific actions aimed at developing and promoting the corporate culture.

In order to ensure absolutely correct ethical and legally compliant conduct, the A1 Group relies on managers at all levels to act as role models, on the values that the A1 Group puts into practice, and on the recognition and implementation of actions to promote correct conduct. This requires the Management Board, the Leadership Teams, and the management of the A1 Group to make an active, visible commitment to shared standards of conduct.

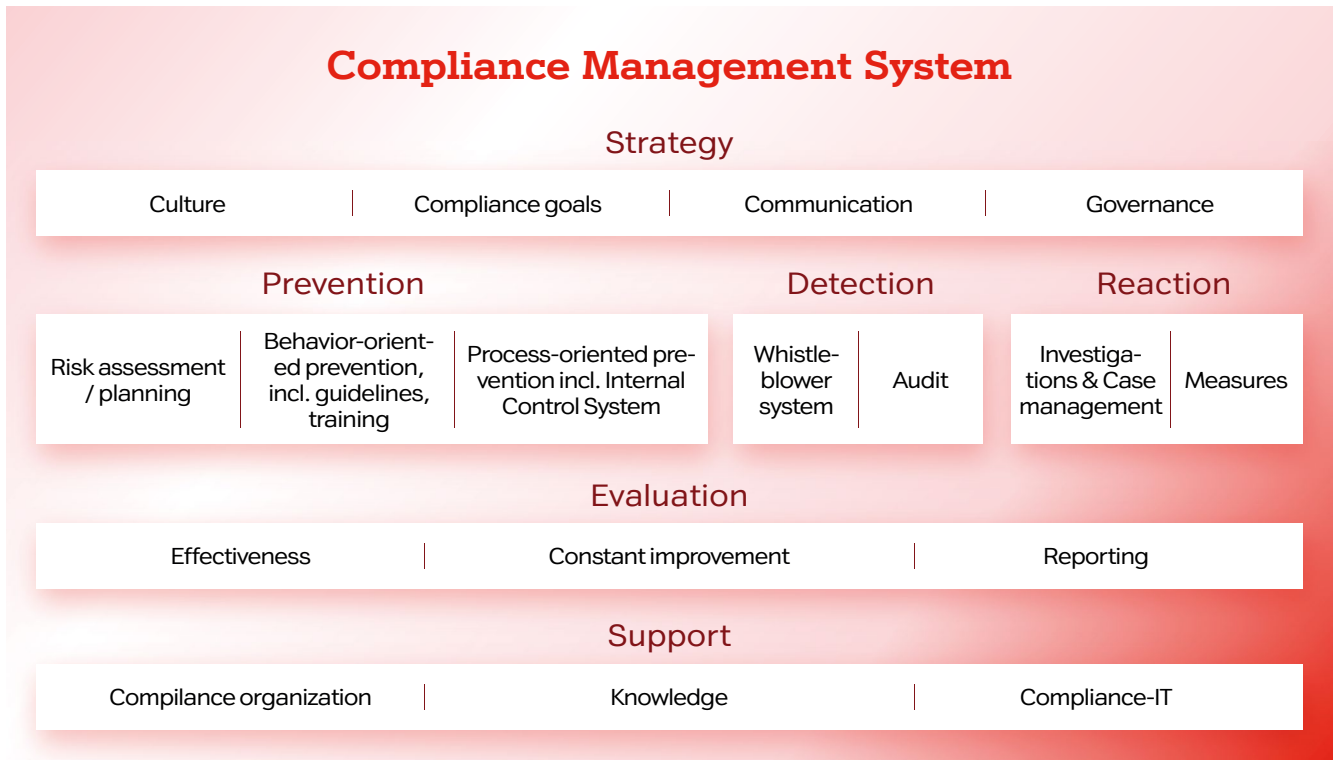
Moreover, treating each other with respect and appreciation is also an important part of our corporate culture. Teamwork, trust, and agility are the A1 Group's values that guide the company as it implements its vision of Empowering Digital Life. The A1 Group's corporate culture promotes diversity, equity, and inclusion. In addition, psychological safety and an open feedback culture in the workplace are important aspects in supporting compliance.

The policies and guidelines described below apply to all members of the Management Board, Leadership Team members, managers, and the workforce of the A1 Group, i.e. employees and non-employees in all Group companies. They are published on the A1 Group website.

Compliance Management System (CMS)

- **Content:** Compliance is especially important for successful business management and is firmly anchored in our corporate governance and in our corporate culture and strategy. As part of the CMS, the compliance policy and compliance strategy form the governance and the basis for operational compliance management. Together with our commitment to human rights, due diligence in the supply chain, and the data protection management system, the A1 Group's CMS is an essential part of the governance pillar of our ESG strategy.

The Compliance Management System comprises the following elements:



Acting with integrity is a prerequisite for sustainable success and the reputation of the A1 Group. It is managers who are responsible in the first instance for ensuring integrity by setting an appropriate tone from the top/middle and by setting an example themselves. All members of the Leadership Team sign an annual compliance commitment, which describes their role and responsibility within the CMS. In the course of the annual compliance risk assessment, risks are identified and evaluated, followed by the definition and prioritization of suitable actions in order to prevent improper business conduct by managers and employees. The areas of anti-corruption/integrity, antitrust law, data protection, capital market compliance, and export compliance/sanctions are discussed, and the risk reduction measures and their implementation are reported to the Management Board and Supervisory Board as well as to all leadership teams of the Group companies. A strong culture of integrity is the key to successful compliance management. For this reason, the A1 Group relies on target group specific communication and training. The A1 Group uses all internal communication channels, in particular the Engage platform, to convey important compliance messages, e.g. our Code of Conduct or our tell.me whistleblower portal. Important information about the CMS is available on the company website.

With the aim of preventing and detecting compliance violations within the A1 Group and in our value chain, our workforce, but also external persons may use the tell.me whistleblower platform - anonymously if they wish - to report information about possible misconduct or suspected violations of legal regulations, the Code of Conduct, and internal guidelines. This includes the actions of our workforce in the Group companies' own business areas as well as those of our suppliers and business partners.

A link to the whistleblower portal is provided for employees in an easy-to-find location, e.g. on the intranet and in internal apps. External stakeholders are informed about the whistleblowing portal via the company website. Information on the reporting channels and on whistleblower protection can also be found in the Code of Conduct, which is an integral part of the A1 Group's General Terms and Conditions of Purchase. Information on the whistleblowing procedure is included as part of regular training activities and communication measures. An electronic mailbox in the whistleblower portal guarantees the anonymity of the whistleblowers from a technical perspective if they decide to remain completely anonymous, even to the Compliance department.

Information from employees can also be passed on to their immediate supervisor or the responsible compliance officer on site. Reports from whistleblowers are treated confidentially and investigated and reviewed by persons subject to confidentiality requirements.

The whistleblowing process actively communicated to our own workforce takes into account all requirements of the EU Whistleblowing Directive 2019/1937 as well as local laws and regulates in detail the protection of whistleblowers, the confidential and professional processing of all reports, communication with whistleblowers, and the appropriate sanctions for any misconduct that is actually identified. A special process is provided if a member of the Management Board, a member of the Supervisory Board or a head of Internal Audit or Compliance is the subject of a report of potential misconduct.

The channels for reporting misconduct, the comprehensive whistleblower protection, and the actions that are taken in response to any misconduct that is identified are discussed in particular in all compliance training courses. Employees who are involved in handling reports receive special training. The A1 Group responds immediately with appropriate actions and sanctions if misconduct is detected. The possible consequences range from awareness-raising and training activities or process improvements to reprimands, dismissal, reports to the police or the termination of business relationships. The professional and confidential handling of all reports by Compliance and Internal Audit ensures that not only the people submitting a report, but also the people that are subject of a report are protected as long as no actual misconduct is identified.

In 2025, reports on 35 material issues (of which 1 related to corruption, 1 to antitrust law, 6 to data privacy, 5 to human rights, and 22 to integrity) were received through the tell.me whistleblowing platform and other reporting channels, which were handled with the utmost care and confidentiality. Action was taken a total of 38 times as a result of reports that were received and confirmed in 2025. In accordance with EU Directive 2019/1937 on the protection of whistleblowers, the A1 Group prohibits any form of retaliation against whistleblowers. Any actions or omissions in a professional context that result in a whistleblower who raises concerns in good faith receiving disadvantageous treatment are prohibited. The protection of whistleblowers is expressly not limited to the topics covered by statutory protection, provided that the whistleblower acts in good faith. If discrimination is suspected on account of information that has been submitted, the responsible Compliance Officer will investigate the case with the support of Internal Audit. Any whistleblower who feels being subject of retaliation can contact Compliance. In cases of proven disadvantage to the whistleblower, the A1 Group shall compensate the damage incurred and the costs in an appropriate manner.

In addition, annual training courses are held for the relevant target group on all areas of compliance (anti-corruption, conflicts of interest, antitrust law, data protection, capital market compliance, sanctions, and human rights) in order to anchor the concept of integrity in the A1 Group. Group-wide training programs explain compliance issues in a practical way and provide real-world case studies. Compliance training focuses on the individuals whose activities are particularly susceptible to the risk of corruption and bribery, such as managers, sales and purchasing staff.

The appropriateness and effectiveness of the A1 Group's Compliance Management System (CMS) has already been audited several times by external auditors and confirmed without qualification, most recently in 2022/2023 by BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft. In addition to the audit of a company's compliance culture, the underlying auditing standard IDW PS 980 of the Institut der Wirtschaftsprüfer in Deutschland (Institute of Public Auditors in Germany) for compliance management systems as amended in September 2022, also provides for the audit of the targets, risks, program, organization, communication, monitoring, and improvement measures of the CMS. BDO certified that the A1 Group's Compliance Management System has a high level of maturity.

- **Responsibility:** The Supervisory Board supervises the Management Board in its operation and further development of the compliance management system. Both bodies are responsible for defining a compliance policy. Within the A1 Group, the compliance organization, headed by the Group Compliance Director, ensures that the necessary procedures and processes are maintained and further developed. Group Compliance ensures that the risk mitigation measures resulting from the annual compliance risk assessments are implemented in all business units with the support of responsible officers in the subsidiaries. Management is responsible for ensuring compliance.
- **Third party standards or initiative relevant for the A1 Group:** The Austrian Code of Corporate Governance (ÖCGK) pursues the goal of responsible corporate management and control geared towards sustainable and long-term value creation. The A1 Group has been committed to voluntary compliance with the ÖCGK since 2003. The A1 Group also makes an important contribution to achieving the UN Sustainable Development Goals (SDGs) in the area of governance. This is reflected in our membership of the UN Global Compact since 2013. In its declaration of commitment, the A1 Group has pledged to integrate the UN Global Compact, which includes the SDGs, in its strategy, culture, and operating activities. The following international standards form the framework for the A1 Group's compliance management system: ISO 37301 Compliance management systems, ISO 37001 Anti-bribery management systems, ISO 37002 Whistleblowing management systems, the UN Global Compact, OECD Guidelines for Multinational Enterprises.

Code of Conduct

- **Content:** The A1 Group has laid down clear rules for legally compliant and ethical conduct in all business relationships in its Code of Conduct. The code regulates the A1 Group's responsibility for people, society, and the environment, the A1 Way of Working, and the importance of human rights, diversity and inclusion, the requirements for conduct in the business relationships with customers, competitors and suppliers, the handling of gifts, invitations and personal benefits, the protection of company assets, the correct handling of confidential and personal data, the prevention and handling of conflicts of interest, and the options for reporting misconduct. It also stipulates that the A1 Group has no political affiliation and that its workforce is free to exercise their political rights.
- **Responsibility:** The Code of Conduct is the responsibility of the Management Board of the A1 Group and is adopted by all Management Boards in the Group companies.
- **Third party standards or initiative relevant for the A1 Group:** The A1 Group has joined the UN Global Compact. We have thus undertaken to implement fundamental requirements in the areas of human rights, labor, the environment, and combating corruption. The Group aligns its activities with the SDGs and is committed to the OECD Guidelines for Multinational Enterprises. The Human Rights Policy is based on the United Nations Universal Declaration of Human Rights, the United Nations International Covenant on Civil and Political Rights (CCPR), the United Nations International Covenant on Economic, Social and Cultural Rights (CESCR), the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO), and the United Nations Guiding Principles on Business and Human Rights (UNGPs).

Further guidelines related to compliance

In addition, Group-wide guidelines regulate topics such as anti-corruption, conflicts of interest, data protection, antitrust law, capital market compliance, respect for human rights, diversity, inclusion and equal treatment, the environment, and responsible supplier relationships in detail.

G1-3 – Prevention and detection of corruption and bribery

The prevention and detection of corruption and bribery forms part of the compliance management system that is described under G1-1. To assess corruption risk, relevant international regulations, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act, together with applicable national anti-corruption criminal provisions and the potential penalties arising therefrom, as well as Transparency International's Corruption Perceptions Index, are considered. The A1 Group management system for the prevention of corruption and bribery and the guidelines and policies that are described apply to all A1 Group Management Board members, Leadership Team members, managers, and the A1 Group workforce, i.e. employees and non-employees in all Group companies. They are published on the A1 Group website.

Employees but also externals can use the tell.me whistleblower platform on the A1 Group website to report any misconduct they have observed or suspect. Communication and training measures as well as the implementation of the annual risk assessment and the actions derived from it help to raise awareness around the prevention of corruption risks.

Management system for the prevention of corruption and bribery

- **Content:** When dealing with business partners, customers, and suppliers as well as authorities and other public officials, employees, non-employees and managers are prohibited without exception from directly or indirectly offering, promising, granting or authorizing financial or other advantages if the intention is to cause the recipient to act or refrain from acting in breach of their duty. In addition, the company's employees are prohibited from granting financial or other benefits to a business partner, consultant, agent, intermediary or other third party or from authorizing such a benefit if circumstances indicate that it will be passed on in whole or in part, directly or indirectly, to a public official or a person in the private sector in order to obtain an act or omission by the recipient in breach of their duty or to influence the public official in any other unauthorized way. Employees make business decisions exclusively in the interest of the A1 Group and put private interests aside. They must not allow themselves to be influenced in their business decisions as a result of being offered or promised unfair advantages by suppliers or other business partners or as a result of accepting such advantages. Nor may they demand that they be granted unfair advantages. No one who reports corrupt practices at A1 or refuses to participate in such practices will suffer any disadvantages.
 - Description of the management system: The A1 Group anti-corruption policy, the roles and responsibilities involved in implementing the measures and processes in the area of the prevention and detection of corruption and in further developing the anti-corruption management system correspond to those of the CMS principles described in more detail in G1-1 and are published on the A1 Group website.
 - Description of the policy: In addition to the local criminal provisions on corruption, the A1 Group is also subject to the US Foreign Corrupt Practices Act (FCPA) as the main shareholder América Móvil is listed in the US, and subject to the UK Bribery Act because the A1 Group has a subsidiary in the UK. All legal requirements are taken into account in the A1 Group Anti-Corruption and Conflicts of Interest Policy. It serves the purpose of prevention and contains a strict ban on bribery and corruption as well as detailed rules on conflicts of interest, gifts and invitations, lobbying, sponsorship, and

donations. The ban on donations to political parties and affiliated organizations, the ban on placing advertisements in political media, and the commitment to responsible advertising are clearly regulated.

- **Training courses on anti-corruption and bribery:** As described under G1-1, training courses that are tailored to the relevant target group and that cover all areas of compliance, thus including anti-corruption and bribery, are held annually. Special training is given to people at an increased risk of corruption, such as managers, sales and purchasing employees. With regard to the mandatory annual compliance e-learning and the special training courses that are conducted, the training rate for functions at risk in the reporting year 2025 is 95% (2024: 86%). Management and supervisory bodies receive training in the reporting obligations and information concerning the compliance risk assessment. The Code of Conduct and the Anti-Corruption and Conflicts of Interest Policy are available for external stakeholders on the A1 Group website.
- **Disclosure of corruption and bribery:** The tell.me whistleblower platform described under G1-1 is available to our workforce and external persons so that they can disclose any misconduct they have observed or suspect. Regular training and communication measures as well as activities based on the compliance risk assessment are carried out to prevent corruption. Compliance audits, the internal control system, and tip-offs play their part in bringing incidents of corruption to light. Reported incidents are investigated confidentially and independently by Internal Audit. The Management Board and the Supervisory Board are informed of the results of the investigations and the implementation of the risk mitigation actions.
- **Responsibility:** The Supervisory Board supervises the Management Board with regard to the operation and further development of the management system for the prevention of corruption and bribery. Both bodies are responsible for defining an anti-corruption policy. Within the A1 Group, the Compliance Organization, headed by the Group Compliance Director, ensures that the necessary procedures and processes for preventing corruption are maintained and further developed. Management is responsible for ensuring compliance.
- **Third party standards or initiative relevant for the A1 Group:** The following international standards form the framework for the A1 Group management system for the prevention of corruption and bribery: ISO 37001 Anti-bribery management systems, UN Global Compact, OECD Guidelines for Multinational Enterprises. A1 Belarus and A1 Bulgaria are certified to ISO 37001.

Entity-specific topic: Data privacy

We believe that enabling a positive and people-centered digital future requires constructive collaboration between stakeholders. Governments, industry and international organizations all have a stake in the digital future. We are committed to ensure that the privacy of citizens is respected and their data is handled in responsible, secure, and transparent ways by all participants. This includes providing consumers with opportunities to exercise choice and control over their data, whilst enabling innovation and other societal benefits. By ensuring data privacy, we not only avoid penalties but also safeguard the fundamental human right to privacy. Additionally, we strengthen the trust of our customers and our workforce in our company.

Impact, risk and opportunity management

Policies related to Data privacy

The policies are applicable to all subsidiaries of A1 Group.

Group Data Privacy Governance Policy

- **Content:** The objective of our policy is to ensure a standardized approach to the implementation needs regarding the General Data Protection Regulation (GDPR), as well as various other regulations dealing with data protection. As a group of subsidiaries operating internationally, it is of particular importance to meet the expectations of customers, business partners and our workforce in the confident, safe, and sensitive handling of their personal data.
- **Responsibility:** CEO
- **Involvement of stakeholder:** 2019 GSMA Declaration on the Digital Future (Stakeholder group: Competitive landscape).
- **Availability for stakeholder:** The policy is publicly available on the A1 Group website.

Group Data Privacy Governance Handbook

- **Content:** The objective of the handbook consists in providing us with a self-regulating mechanism of measures in compliance when we act as either controller or processor, especially as regards the identification of the risk related to the processing, their assessment in terms of origin, nature, likelihood and severity, and the identification of best practices to mitigate the risk of non-compliance. The handbook is aimed at placing privacy in internal project execution, where personal data is being processed. Among the main privacy controls, it seeks to implement is to determine the lawful basis as well as the fulfillment of privacy principles for the processing of personal data. Each subsidiary has the responsibility to comply with its own data protection regulations, as well as to meet the requirements set forth by the corresponding authorities.
- **Responsibility:** Corresponding management board member of subsidiaries
- **Availability for stakeholders:** The handbook is internally available.

Data Governance Guideline in the procurement process

- **Content:** The objective of the guideline is to determine controls and risk mitigations related to data privacy in our procurement process. The application of the rules, documentation and steps described here is mandatory when a Group Project involves engagement of a vendor which, during the provision of services, will engage in processing personal data on behalf of two or more subsidiaries. The rules, documentations and steps as described are also advised to be applied in projects that are not considered as Group Projects (i.e. projects concerning only one subsidiary).
- **Responsibility:** CEO
- **Availability for stakeholders:** The guideline is internally available.

Data Privacy Internal Control Guidelines

- **Content:** The objective of the guideline is to establish and harmonize data privacy controls in order to strengthen our commitment of data protection for our customers across most of our subsidiaries. These controls are identified as representatives for privacy and are evaluated for design and operating effectiveness. Such controls additionally help strengthen existing processes and requirements, while setting a minimum baseline of requirements.
- **Responsibility:** Group Data Protection Officer
- **Availability for stakeholders:** The guideline is internally available.

Standard for data privacy requirements for Artificial Intelligence (AI) and automated decision-making

- **Content:** The objective of this standard is to set out privacy requirements for the use of AI systems and the implementation of automated decision-making systems. The standard is divided into four components consisting of: (i) general privacy requirements for AI systems, (ii) specific privacy requirements for GenAI, (iii) guidance for automated decision-making and (iv) requirements for compatibility assessments.
- **Responsibility:** Group Data Protection Officer
- **Availability for stakeholders:** The guideline is internally available.

Actions related to Data privacy

All actions described have been implemented and will be continued.

ISO 27701 Certification

- **Content and timeframe:** In several operations we have ISO certifications on privacy – A1 Bulgaria and A1 Digital are certified according to ISO/IEC 27701:2019. Such certifications require a Privacy Information Management System and are subject to annual external audit for validation of effective controls.
- **Expected outcome and progress:** Maintaining certifications under ISO 27701 ensures the continued existence of robust data protection management systems that meets internal requirements as well as the demands of the GDPR and other data protection laws.
- **Scope:** A1 Bulgaria, A1 Digital

General and specific training

- **Content and timeframe:** We provide training on privacy compliance in all our subsidiaries. Additionally, we implement specific privacy training for managers, marketing teams, procurement and other relevant units handling personal data. The topics covered range from direct marketing communication, cookies and websites to privacy controls in the procurement process as well as main obligations which managers need to adhere to. Lastly, based on recent regulatory developments, as well as on the additional controls we want to implement for data analytics, advanced analytics and AI, we are developing specific training and awareness for the data science and data engineer communities.
- **Expected outcome and progress:** The expected outcome is a higher awareness of the risks and internal requirements associated with non-compliance and privacy obligations in key areas such as marketing, procurement and big data and AI for the corresponding stakeholders.
- **Scope:** All subsidiaries of A1 Group

Compliance Risk Assessment

- **Content and timeframe:** The compliance risk assessment is used to identify and assess compliance risks and potential non-compliant situations and to define and prioritize appropriate measures to prevent non-compliant business conduct by managers, our workforce and representatives of A1 Group to reduce legal, financial and reputational risks.
- **Expected outcome and progress:** The privacy segment of the compliance risk assessment of 2024 includes questions related to the AI Act which will start to have its implementation starting on 2025. The outcomes of the compliance risk assessments are checked on plausibility and consolidated on group level by Group Compliance.
- **Scope:** All subsidiaries of A1 Group

Data Protection Officers

- **Content and timeframe:** Data privacy controls cannot be implemented without the expertise of data protection officers and the privacy community overall. Therefore, each subsidiary has a governance structure in place for privacy management and for handling data protection matters. Each subsidiary has appointed a Data protection Officer who serves as the key contact and source of expertise for privacy compliance across the business lines.
- **Expected outcome and progress:** Comply and monitor internal and external data protection policies and regulation. Our Data Protection Officers serve as a point of contact for authorities and other concerned parties in the countries.
- **Scope:** All subsidiaries of A1 Group

Metrics and targets

Targets related to Data privacy

No substantiated complaints over USD 100,000 received concerning breaches of customer privacy in the financial year (according to the definition of América Móvil).

- **Target definition and time horizon:** The target includes all incidents regarding breaches of customer privacy that had a final court decision and that individually had a cost over USD 100,000 paid during the financial year.
- **Target performance and review:** The target is reviewed once a year.
- **Scope:** All subsidiaries of A1 Group

Metrics for Data privacy

The A1 Group defined the total number of substantiated complaints received concerning breaches of customer privacy in the financial year, categorized into complaints received from regulatory bodies and those from other outside parties.

The A1 Group provides the number of incidents that had a final court decision and that individually had a cost of over USD 100,000 (equivalent to 177,500 EUR, as of December 31, 2025) paid during the financial year. In 2025, no complaints from regulatory bodies and from other outside parties were received.

Appendix

Datapoints that derive from other EU legislations

Disclosure Requirement and related Datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate Law Reference	Material/ Not material	Page
GOV-1 Board's gender diversity, paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	4
GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Material	4
GOV-4 Statement on due diligence, paragraph 30	Indicator number 10 Table #3 of Annex 1				Material	7
SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material	
SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material	
SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Material	32
E1-1 Undertakings excluded from Paris-aligned Benchmarks, paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Material	33
E1-4 GHG emission reduction targets, paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	40
E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not Material	
E1-5 Energy consumption and mix, paragraph 37	Indicator number 5 Table #1 of Annex 1				Material	40
E1-5 total energy consumption from nuclear sources, paragraph 37 (b)					Not material	
E1-5 Energy intensity associated with activities in high climate impact sectors, paragraph 40-43	Indicator number 6 Table #1 of Annex 1				Not material	

SUSTAINABILITY STATEMENT

Disclosure Requirement and related Datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate Law Reference	Material/ Not material	Page
E1-6 Gross Scope 1, 2, 3 and Total GHG emissions, paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material	40-43
E1-6 Gross GHG emissions intensity, paragraph 53-55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	43
E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material	
E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not material	
E1-9 Disaggregation of monetary amounts by acute and chronic physical risk; Location of significant assets at material physical risk, paragraph 66 (a); 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not material	
E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not material	
E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not material	
E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material	
E3-1 Water and marine resources, paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material	
E3-1 Dedicated policy, paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material	
E3-1 Sustainable oceans and seas, paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material	
E3-4 Total water recycled and reused, paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material	

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Disclosure Requirement and related Datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate Law Reference	Material/ Not material	Page
E3-4 Total water consumption in m3 per net revenue on own operations, paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material	
SBM-3 - E4, paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material	
SBM-3 - E4, paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material	
SBM-3 - E4, paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material	
E4-2 Sustainable land / agriculture practices or policies, paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material	
E4-2 Sustainable oceans / seas practices or policies, paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material	
E4-2 Policies to address deforestation, paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material	
E5-5 Non-recycled waste, paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				Not material	
E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator number 9 Table #1 of Annex 1				Not material	
SBM-3 - S1 Risk of incidents of forced labour, paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not material	
SBM-3 - S1 Risk of incidents of child labour, paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material	
S1-1 Human rights policy commitments, paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Material	48, 50
S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		Material	50
S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator number 11 Table #3 of Annex I				Material	48
S1-1 Workplace accident prevention policy or management system, paragraph 23	Indicator number 1 Table #3 of Annex I				Material	51
S1-3 Grievance/complaints handling mechanisms, paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				Material	52
S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	59
S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Material	59

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S1-16 Unadjusted gender pay gap, paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	60
S1-16 Excessive CEO pay ratio, paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Material	60
S1-17 Incidents of discrimination, paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Material	60
S1-17 Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Material	60
SBM-3 – S2 Significant risk of child labour or forced labour in the value chain, paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Not material	
S2-1 Human rights policy commitments, paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Material	48, 61
S2-1 Policies related to value chain workers, paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Material	62
S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Material	63
S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Material	61
S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Indicator number 14 Table #3 of Annex 1				Material	64
S3-1 Human rights policy commitments, paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material	
S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines, paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	
S3-4 Human rights issues and incidents, paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
S4-1 Policies related to consumers and end-users, paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material	
S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	

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G1-1 United Nations Convention against Corruption, paragraph §10 (b)	Indicator number 15 Table #3 of Annex 1				Not material	
G1-1 Protection of whistleblowers, paragraph §10 (d)	Indicator number 6 Table #3 of Annex 1				Not material	
G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph §24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		Not material	
G1-4 Standards of anti-corruption and anti-bribery, paragraph §24 (b)	Indicator number 16 Table #3 of Annex 1				Not material	

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SUSTAINABILITY STATEMENT

Vienna, February 9, 2026

The Management Board of Telekom Austria AG

Alejandro Plater m.p.
CEO

Thomas Arnoldner m.p.
Deputy CEO

Glossary

CAPEX (Capital Expenditures)	Total additions to intangible assets + total additions to property, plant and equipment (excluding right of use additions according to IFRS 16)
CO ₂ e (CO ₂ equivalents)	Unit of measurement that compares the emissions of different greenhouse gases based on their warming potential. It expresses the amount of a greenhouse gas that has the same impact on global warming as a certain amount of CO ₂ .
CSRD (Corporate Sustainability Reporting Directive)	EU directive ¹⁾ that requires companies to disclose detailed information on environmental, social, and governance (ESG) aspects. It has been in force since the beginning of 2023 and expands the requirements of the previous Non-Financial Reporting Directive (NFRD) in order to increase the transparency and comparability of sustainability reporting.
ESRS (European Sustainability Reporting Standards)	Reporting standards that specify which sustainability information must be disclosed within the context of the CSRD. They provide clear guidelines for the reporting and contain detailed requirements for environmental, social, and governance issues.
Gender pay gap and equal pay gap	The gender pay gap describes the difference in the average income of men and women. The equal pay gap refers to the difference in income for work of equal value.
GHG (Greenhouse gas emissions)	Gases such as carbon dioxide (CO ₂), methane (CH ₄), and nitrous oxide (N ₂ O) store heat in the atmosphere and thus contribute to global warming. The emissions result from both natural processes and human activities.
GO (Guarantees of origin)	Proof that electricity was produced from renewable sources.
LCA (Life Cycle Assessment)	Method for assessing the environmental impact of a product over its entire life cycle.
NaBeG (Nachhaltigkeitsberichtsgesetz, Sustainability Reporting Act)	Austrian law that transposed the EU Corporate Sustainability Reporting Directive (CSRD) into national law.
NaDiVeG (Nachhaltigkeits- und Diversitätsverbesserungsgesetz, Sustainability and Diversity Improvement Act)	Austrian law that transposes the EU Non-Financial Reporting Directive (NFI Directive) into national law. It has been in force since 2017 and will be replaced in the future by the Sustainability Reporting Act (NaBeG).
Net-Zero target	The goal of reducing greenhouse gas emissions to zero. This will be achieved by reducing emissions in line with the 1.5-degree target set out in the Paris Agreement and neutralizing the impacts of remaining emissions (after a reduction of 90-95%) by permanently removing an equivalent amount of CO ₂ .
Head Count (HC) and full-time equivalents (FTE)	The actual number of employees is recorded as Head Count (HC), regardless of their working hours. Each employee is counted as one unit. The working hours of part-time and full-time employees are standardized in full-time equivalents (FTE), where 1.0 corresponds to a full-time job.
OPEX (Operating Expenses)	Revenues — EBITDA

¹⁾ [Directive \(eu\) 2022/2464 of the european parliament and of the council](#)

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Own workforce	People who are in an employment relationship with the company (employees) and non-employees who are either people with contracts with the company to supply labor (self-employed people) or people provided by companies primarily engaged in “employment activities”.
PPA (Power purchase agreements)	Long-term contracts under which a company purchases electricity directly from a renewable energy producer to secure the supply of renewable energy and price stability.
RCPs (Representative concentration pathways)	<p>Climate scenarios produced by the Intergovernmental Panel on Climate Change (IPCC) that describe possible developments in greenhouse gas concentrations up to 2100. There are four main scenarios:</p> <ul style="list-style-type: none">• RCP2.6: sharp drop and negative emissions, warming to around 1.5 °C to 2 °C.• RCP4.5: moderate increase in emissions, warming to around 2.5°C to 3°C.• RCP6.0: higher increase in emissions, warming to around 3°C to 3.5°C.• RCP8.5: unchecked increase, warming to around 4°C to 5°C.
SBTi (Science Based Targets initiative)	Global initiative that defines and promotes methods and standards for reducing emissions and achieving net zero targets in line with climate science. Companies can use these to set scientifically sound climate targets. The SBTi evaluates and validates the targets.

Report on the independent assurance of the chapter E1 Climate change (disclosure requirements E1-1 to E1-6) of the consolidated non-financial statement for the financial year 2025¹⁾

Independent auditor's assurance report

We have performed a limited assurance engagement to determine whether the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement of Telekom Austria Aktiengesellschaft 2025 (the "Group") for the financial year ending December 31, 2025, have been prepared in accordance with the European Sustainability Reporting Standards (ESRS) as reporting criteria.

Limited assurance conclusion

Based on the procedures we performed and the evidence we obtained, nothing has come to our attention that causes us to believe that the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement for the financial year 2025 of the Group is not prepared, in all material respects, voluntarily in accordance with the European Sustainability Reporting Standards (ESRS).

Basis for conclusion

We conducted our limited assurance engagement in accordance with the legal provisions and the generally accepted standards for other assurance engagements as applied in Austria and supplementary statements, as well as the International Standard on Assurance Engagements (ISAE 3000 (Revised)) as applicable to such engagements. In a limited assurance engagement, the procedures performed are less extensive than those performed in an engagement to obtain reasonable assurance, so the level of assurance received is therefore lower.

Our responsibilities under these regulations and standards are further described in the section "Responsibilities of the auditor of the Disclosure Requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the Consolidated Non-Financial Statement" of our assurance report.

We are independent of the Group in accordance with Austrian professional law and Art. 22 ff. AP Directive and have fulfilled our other professional obligations in line with these requirements.

Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially meets the requirements of ISQM 1, and applies a comprehensive quality management system, including documented guidelines and procedures to ensure compliance with ethical requirements, professional standards as well as applicable legal and regulatory requirements.

We consider the evidence we have obtained up to the date of this assurance report to be sufficient and appropriate for providing a basis for our conclusion as of this date.

Indications of any other circumstance

We point out that comparative information from the previous year was not subject to our limited assurance engagement and is therefore not included in our summary assessment.

Other information

The legal representatives are responsible for the other information. The other information includes all information in the 2025 results report of the Group, excluding disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement and our assurance report.

Our summary assessment of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement does not extend to this other information, and we do not provide any assurance in this respect. In connection with our engagement, we have a responsibility to read this other information and consider whether it is materially inconsistent with the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the

¹⁾ This letter has been translated from German to English for referencing purposes only. Please refer to the officially legally binding version as written and signed in German. Only the German version is the legally binding version.

chapter E1 Climate change of the consolidated non-financial statement or with the knowledge we obtained during our limited assurance engagement, or otherwise appears to be materially misstated. Should we conclude that a material misstatement of this other information exists, we are required to report that fact. We have nothing to report in this context.

Responsibilities of the legal representatives and the Supervisory Board

The legal representatives are responsible for preparing a consolidated non-financial statement (including disclosure requirements E1-1 to E1-6 in the chapter E1 Climate change) and for developing and conducting the materiality assessment in accordance with applicable requirements and voluntarily applied standards. This responsibility includes

- identifying actual and potential impacts, as well as risks and opportunities associated with sustainability matters, and assessing the materiality of these impacts, risks, and opportunities, and
- designing, implementing and maintaining internal controls that the legal representatives consider necessary to enable the preparation of a consolidated non-financial statement that is free from material misstatement, whether due
- to fraud or error, and to carry out the materiality assessment procedure in accordance with ESRS requirements.

This responsibility further includes the selection and application of suitable methods for consolidated non-financial reporting, as well as making assumptions and estimates regarding individual non-financial disclosures that are appropriate under the circumstances.

The Supervisory Board is responsible for overseeing the preparation of the consolidated non-financial statement (including disclosure requirements E1-1 to E1-6 of the chapter E1 Climate change).

Inherent limitations in preparing the consolidated non-financial statement

In reporting on forward-looking information, the Group is required to compile such forward-looking information based on disclosed assumptions about events that may occur in the future and possible future actions of the Group. It is likely that deviations will occur as expected events often do not take place as assumed.

Responsibilities of the auditor of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement

Our objectives are to plan and perform an assurance engagement to obtain limited assurance about whether the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement are free from material misstatement, whether due to fraud or error, and to issue a report that includes our conclusion. Misstatements may result from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken based on the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement.

Throughout the engagement, we exercise professional judgment and maintain professional skepticism.

Our responsibilities include:

- performing risk-based audit procedures, including obtaining an understanding of the internal controls relevant to the engagement, in order to identify disclosures where material misstatements are likely to occur, whether due to fraud or error, but not for the purpose of expressing an overall opinion on the effectiveness of the Group's internal controls; and
- designing and performing audit procedures relating to the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement, where material misstatements are likely. The risk of not detecting material misstatements resulting from fraud is higher than for those resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls.

Summary of work performed

A limited assurance engagement requires performing procedures to obtain evidence about the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5, and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement. The nature, timing, and extent of selected procedures depend on professional judgment, including the identification of disclosures where material misstatements could occur, whether due to fraud or error.

In performing our limited assurance engagement with respect to the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement, we proceed as follows:

- We obtain an understanding of the Company's procedures that are relevant to the preparation of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 of the chapter E1 Climate change of the consolidated non-financial statement.
- We assess whether the structure and presentation of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 of the chapter E1 Climate change of the consolidated non-financial statement are in accordance with the ESRS.
- We conduct inquiries of relevant personnel and analytical audit procedures regarding selected disclosures of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement.
- We perform sample-based substantive audit procedures on selected disclosures of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement.
- We reconcile selected disclosures of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 of the chapter E1 Climate change of the consolidated non-financial statement with the corresponding disclosures in the consolidated financial statements and the other sections of the Group management report.
- We obtain evidence regarding the methods presented for developing estimates and forward-looking information.
- We provide a confirmation in the form of a written report (CDP letter) and perform a reconciliation with the information reported in the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 of the chapter E1 Climate change of the consolidated non-financial statement.
- We confirm the consistency of the disclosures in accordance with E1-1.16 c) and e) with the disclosures made on the EU Taxonomy in accordance with Delegated Regulation (EU) 2021/2178.

Limitation of liability and publication

The limited assurance engagement on the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement is a voluntary assurance engagement.

We provide this assurance report based on the engagement agreement signed with the client, to which the General Terms and Conditions of Contract for the Public Accounting Professions ("Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe": AAB 2018) also apply with effect towards third parties. These can be viewed online on the website of the Chamber of Tax Advisors and Certified Public Accountants on the Performance of Auditing Activities (currently under "Professional Law / Client Relationship").

With regard to our responsibility and liability arising from the engagement relationship, section 7 of the AAB 2018 applies. Accordingly, our liability for slight negligence is excluded. In the case of gross negligence, the maximum liability to the Group and also to third parties is limited to ten times the minimum amount of the professional indemnity insurance pursuant to § 11 of the Austrian Public Accounting Profession Act ("Wirtschaftstreuhandberufsgesetz") 2017 (WTBG 2017). This amount constitutes the maximum amount of liability, which can be exploited only once up to this maximum, even if there are several claimants or different legal bases for claims. Claims for damages are limited to actual loss. We are liable for loss of profit only in cases of intent or gross recklessness. We are not liable for unforeseeable or atypical damage that we could not have foreseen. This assurance report may only be made accessible to third parties together with the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement and only in full and unabridged form.

Responsible auditor

The auditor responsible for the engagement regarding the assurance of the disclosure requirements E1-1, E1-2, E1-3, E1-4, E1-5 and E1-6 in the chapter E1 Climate change of the consolidated non-financial statement is Mag. Alfred Ripka.

Vienna

February 9, 2026

Deloitte Audit Wirtschaftsprüfungs GmbH

Mag. Alfred Ripka
Public Auditor

Dr. Christoph Waldeck
Public Auditor



www.A1.group